



Testimony
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U.S. Senate

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FEDERAL DATA TRANSPARENCY

Opportunities Remain to Incorporate Recovery Act Lessons Learned

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GAO Highlights

Highlights of [GAO-13-871T](#), a testimony before the Government Performance Task Force, Committee on Budget, U.S. Senate

Why GAO Did This Study

The federal government spends more than \$3.7 trillion annually, with more than \$1 trillion awarded through contracts, grants, and loans. Improving transparency of this spending is essential to improve accountability. Recent federal laws have required increased public information on federal awards and spending.

This testimony is based on GAO's recently issued report [GAO-13-758](#). It addresses (1) the status of transparency efforts under way and (2) the extent to which new initiatives address lessons learned from the Recovery Act. GAO reviewed relevant legislation, executive orders, OMB circulars and guidance, and previous GAO work, including work on Recovery Act reporting. GAO also interviewed officials from OMB, the GAT Board, and other federal entities; government reform advocates; associations representing fund recipients; and a variety of contract and grant recipients.

What GAO Recommends

In its report GAO recommended that the director of OMB, with the GAT Board, develop a long-term plan to implement comprehensive transparency reform, and increase efforts for obtaining stakeholder input to ensure reporting challenges are addressed. Further, Congress should consider legislating transparency requirements and establishing clear authority to implement these requirements to ensure that recommended approaches for improving transparency are carried out across the federal government. The GAT Board, OMB and other cognizant agencies generally concurred with GAO's recommendations.

View [GAO-13-871T](#). For more information, contact Stanley J. Czerwinski, (202) 512-6806, czerwinski@gao.gov.

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What GAO Found

Several federal entities, including the Government Accountability and Transparency Board (GAT Board), the Recovery Accountability and Transparency Board (Recovery Board), and the Office of Management and Budget (OMB), have initiatives under way to improve the accuracy and availability of federal spending data. The GAT Board, through its working groups, developed approaches to standardize key data elements to improve data integrity; link financial management systems with award systems to reconcile spending data with obligations; and leverage existing data to help identify and reduce fraud, waste, and abuse. With no dedicated funding, GAT Board plans are incremental and leverage ongoing agency initiatives and resources designed to improve existing business processes as well as improve data transparency. These initiatives are in an early stage, and some progress has been made to bring greater consistency to contract and grant award identifiers. The GAT Board's mandate is to provide strategic direction, not to implement changes. Further, while these early plans are being developed with input from a range of federal stakeholders, the GAT Board and OMB have not developed mechanisms for obtaining input from non-federal fund recipients.

Lessons from implementing the transparency objectives of the Recovery Act could help inform these new initiatives:

- **Standardize data to integrate systems and enhance accountability.** Similar to the GAT Board's current focus on standardization, the Recovery Board recognized that standardized data would be more usable by the public and the Recovery Board for identifying potential misuse of federal funds. However, reporting requirements under the Recovery Act had to be met quickly. Because agencies did not collect spending data in a consistent manner, the most expedient approach was to collect data from fund recipients, even though similar data already existed in agency systems. Given the longer timeframes to develop current transparency initiatives, OMB and the GAT Board are working toward greater data consistency by focusing on data standards. Their plans, however, do not include long-term steps, such as working toward uniform award identifiers, that would improve award tracking with less burden on recipients.
- **Obtain stakeholder involvement as reporting requirements are developed.** During the Recovery Act, federal officials listened to the concerns of recipients and made changes to guidance in response, which helped ensure they could meet those requirements. Without similar outreach under the current initiatives, reporting challenges may not be addressed, potentially impairing the data's accuracy and completeness, and increasing burden on those reporting.
- **Delineate clear requirements and lines of authority for implementing transparency initiatives.** Unlike the present efforts to expand spending transparency, the Recovery Act provided OMB and the Recovery Board with clear authority and mandated reporting requirements. Given this clarity, transparency provisions were carried out successfully and on time. Going forward, without clear, legislated authority and requirements, the ability to sustain progress and institutionalize transparency initiatives may be jeopardized as priorities shift over time.

Chairman Warner, Ranking Member Ayotte, and Members of the Task Force:

Thank you for the opportunity to discuss the findings from our recent report on federal efforts to increase the transparency of information detailing federal awards and expenditures.¹ The federal government awards more than \$1 trillion annually through contracts, grants, and loans. Transparency—shedding light on the amount of spending, what it is spent on, who receives the funds, and what are the results of that spending—is essential to improving government accountability and fostering civic engagement. Within the last decade, Congress and the administration have taken several steps to improve the transparency of federal spending data, including passing two statutes intended to expand public access to information on federal programs. The Federal Funding Accountability and Transparency Act of 2006 (FFATA)² and the American Recovery and Reinvestment Act of 2009 (Recovery Act)³ have allowed the public to access information on spending, recipients, and uses of funds. Information on grant and contract awards is available on www.USAspending.gov, and information on Recovery Act awards and spending is available on www.Recovery.gov. The data's availability has also provided opportunities for increased oversight to prevent and detect fraud, waste, and abuse of federal funds, and to improve the efficiency and effectiveness of federal spending.

While the transparency of federal spending data has increased, both the administration and Members of Congress have suggested the need for more transparency. For example, USAspending.gov only provides data on funds awarded and does not include information on disbursements. In terms of data collection, federal agencies and recipients report to various systems, sometimes with the same information and, as a result, direct unnecessary time and resources to administrative activities. In addition, the lack of consistent data structures prevents easy aggregation of data at the government-wide level, hampering the ability to link existing

¹GAO, *Federal Data Transparency: Opportunities Remain to Incorporate Lessons Learned as Availability of Spending Data Increases*, [GAO-13-758](#) (Washington, D.C.: Sept. 12, 2013).

²Pub. L. No. 109-282, 120 Stat. 1186 (2006), as amended by Pub. L. No. 110-252, § 6202(a), 122 Stat. 2323, 2387 (2008) (*codified at* 31 U.S.C. § 6101 note).

³Pub. L. No. 111-5, §§ 1512, 1526, 123 Stat. 115, 287–288, 293–294 (2009).

financial, award, and procurements systems. It also increases the cost of government transactions and the burden on federal fund recipients. And, as we have reported previously, the accuracy and reliability of the data needs to be improved.⁴ Emerging transparency efforts include specific changes in data collection under consideration by the Office of Management and Budget (OMB) and the Government Accountability and Transparency Board (GAT Board), newly-created under a June 2011 Executive Order.⁵

My testimony today is drawn from our recent report to you on efforts to improve federal data transparency. It will address (1) federal initiatives under way to improve the accuracy and availability of federal spending data and (2) the extent to which lessons identified by us and federal fund recipients from the operation of Recovery.gov and USAspending.gov are being addressed by these new transparency initiatives.

To conduct our work on federal data transparency efforts, we examined data collection and reporting requirements under FFATA and the Recovery Act; the June 2011 Executive Order related to transparency;⁶ relevant OMB guidance;⁷ and action plans created by the GAT Board, the Recovery Accountability and Transparency Board (Recovery Board), and other federal entities with responsibility for developing approaches to improve federal data transparency. We interviewed officials at OMB, the GAT Board, and the Recovery Board who are examining new data transparency initiatives. We also interviewed officials at three agencies who are developing new transparency prototypes within their agencies: the Department of Defense (DOD), Department of Health and Human Services (HHS), and Department of the Treasury (Treasury), and also interviewed officials at the General Services Administration (GSA), the agency that manages USAspending.gov. To get their perspectives on

⁴See, for example, GAO, *Electronic Government: Implementation of the Federal Funding Accountability and Transparency Act of 2006*, [GAO-10-365](#) (Washington, D.C.: Mar. 12, 2010).

⁵Executive Order 13,576, "Delivering an Efficient, Effective, and Accountable Government," 76 Fed. Reg. 35,297 (June 16, 2011).

⁶Executive Order 13,576.

⁷OMB, *Open Government Directive*, M-10-06 (Washington, D.C.: Dec. 8, 2009); OMB, *Improving Acquisition Data Quality for Fiscal Years 2009 and 2010* (Washington, D.C.: Oct. 7, 2009).

lessons learned from both the operation of existing transparency systems and federal efforts under way to improve data transparency, we spoke with officials from organizations representing federal fund recipients and government reform organizations. We also conducted seven focus groups with federal fund recipients representing state and local governments, nonprofit organizations, higher education research institutions, and private businesses who receive grants from, or contracted with, the federal government. Finally, we reviewed our previous work on the reporting successes and challenges experienced by both agencies and federal fund recipients. This step allowed us to identify lessons learned from those experiences that should be considered as new approaches to data transparency are developed. Our work was performed in accordance with generally accepted government auditing standards. More detailed information on our scope and methodology can be found in our report.

Transparency Efforts Under Way Focus on Standardizing Data to Integrate Systems and Enhance Spending Oversight

The GAT Board, the Recovery Board, and OMB, have initiatives under way to improve the accuracy and availability of federal spending data. The GAT Board, with a mandate of providing strategic direction, has four working groups charged with developing approaches for improving the quality of data in federal contract, grants, and financial management systems, and for expanding the availability of these data to improve oversight of federal funds. The working groups represent the federal procurement, grants, financial management, and oversight communities and include interagency forums such as the Chief Acquisition Officers Council and the Council for Inspectors General for Integrity and Efficiency. (See appendix I for more information on the GAT Board working groups.) For example, the GAT Board established the Procurement Data Standardization and Integrity Working Group to develop approaches that ensure that contracting data are accurate and contract transactions can be tracked from purchase order through vendor payments. The GAT Board selected DOD to lead this effort in order to leverage its long-standing efforts to increase the accuracy of contract data submitted to the Federal Procurement Data System-Next Generation (FPDS-NG).

Through these working groups, the GAT Board has begun to develop approaches to (1) standardize data elements across systems; (2) link financial management systems with award systems so that spending data can be reconciled with obligations; and (3) use the data to help identify and reduce fraud, waste, and abuse. However, the GAT Board's mandate does not provide it with the authority to implement these reforms; therefore, it must rely on its working groups' lead agencies to implement

approaches that it has approved. Moreover, the GAT Board has no dedicated funding, so its strategic plan is short-term and calls for an incremental approach that builds upon ongoing agency initiatives.

We found that standardizing data and having a uniform convention for indentifying contract and grant awards throughout their life cycle are the first steps in ensuring data quality and tracking spending data. Without this uniformity, reporting and tracking spending data is inefficient and burdensome. Current efforts are focused on identifying approaches to standardize contract and grant award data elements to improve data accuracy, and to date some progress has been made, such as:

- Based in part on work of the GAT Board for the Federal Acquisition Regulatory Council, DOD proposed a regulation requiring federal agencies to use a uniform procurement identifier—a number that could be attached to a contract so it can be tracked across various systems throughout the procurement process.⁸
- OMB, working with the GAT Board, issued new guidance that requires all federal agencies to establish unique identification numbers for financial assistance awards.⁹ While this guidance could help bring greater consistency to grant award data, it only requires agencies to assign award numbers unique within their agency and thus does not provide the same level of uniformity as is required for contracts. OMB has noted that standardizing an identifier format could cause problems for agency systems because some agencies structure their award identifiers to track particular characteristics of grants for their internal use.
- Through its work with the GAT Board, HHS examined more than 1,100 individual data elements used by different agencies and found wide variation in terminology and associated definitions that impacted how spending was captured, tracked, and reported.
- The Recovery Board recently concluded its Grant Reporting Information Project that tested the feasibility of using the website FederalReporting.gov to collect data on non-Recovery Act grant expenditures. The Recovery Board's analysis of the project supported

⁸78 Fed. Reg. 34,020 (June 6, 2013).

⁹OMB, *Improving Data Quality for USAspending.gov*. (Washington, D.C.: June 12, 2013).

using FederalReporting.gov for grant reporting and validated the effectiveness of using a universal award identifier.¹⁰

The GAT Board is also building on Treasury's effort to integrate financial management systems to track spending better. Its Financial Management Working Group is developing recommendations for a work plan that will seek to leverage Treasury's on-going transparency and system modernization efforts. For example, the board is building on Treasury's initiative to standardize payment transaction processes, which will consolidate more than 30 agency payment systems into a single application. This application will process agency payment requests using a standardized payment request format, which all agencies that use Treasury disbursing services will be directed to use by October 1, 2014.¹¹ The GAT Board also intends to leverage Treasury's plans to develop a centralized repository with detailed and summarized records of payment transactions from all federal agencies including payments reported by the federal agencies that disburse their own payments. The Payment Information Repository will contain descriptive data on payments that can be matched with other data to provide additional information regarding the purpose, program, location, and commercial recipient of the payment.

A third area on which federal transparency efforts have focused is on using existing data to enhance spending oversight. Data mining applications are emerging as essential tools to inform management decisions, develop government-wide best practices and common solutions, and effectively detect and combat fraud in federal programs. For example, predictive analytic technologies can identify fraud and errors before payments are made, while data-mining and data-matching techniques can identify fraud or improper payments that have already been awarded. The Recovery Board's Recovery Operations Center

¹⁰Recovery Accountability and Transparency Board, Grants Reporting Information Project, Washington, D.C.: June 2013.

¹¹Treasury disbursing organizations will be directed to use the Standard Payment Request format to submit detailed payment and accounting data, which in turn will be used to populate the Payment Information Repository. Non-Treasury disbursed agencies will be directed to report detailed payment and accounting data directly to the Payment Information Repository using a different but standard format. Both the Standard Payment Request format used by Treasury disbursing organizations as well as the direct input format used by Non-Treasury disbursed agencies defines the data elements and validation rules that must be used to report payments and associated information into the Payment Information Repository.

(ROC) uses data analytics to monitor Recovery Act spending and has provided several inspectors general with access to these tools. ROC staff were able to notify agencies that they had awarded Recovery funds to companies that were debarred. ROC analysts also found hidden assets that resulted in a court ordering the payment of a fine, and identified several individuals employed by other entities while receiving worker's compensation benefits. The GAT Board's Data Analytics Working Group has set a goal of expanding on the ROC's work to develop a shared platform for improving fraud detection in federal spending programs. This approach relies on the development of data standards. It will provide a set of analytic tools for fraud detection to be shared across the federal government. Although this work is just starting, working group members have identified several challenges including reaching consensus among federal agencies on a set of common data attributes to be used and obtaining changes needed to existing privacy laws to allow access to certain types of protected data and systems. A forum we co-hosted in January 2013, along with the Council of the Inspectors General on Integrity and Efficiency and the Recovery Board, explored these challenges and identified next steps to address them. Forum participants identified a range of challenges, including a lack of data standards and a universal award identifier that limit data sharing across the federal government and across federal, state, and local agencies. Working groups or other structures have been formed to forward these issues. For example, we are leading a community of practice for federal, state, and local government officials to discuss challenges and opportunities related to data sharing within and across government agencies.¹²

¹²See GAO, *Highlights of a Forum: Data Analytics for Oversight and Law Enforcement*, [GAO-13-680SP](#). (Washington, D.C.: July 15, 2013).

As Transparency Efforts Get Under Way, Opportunities Remain to Incorporate Lessons Learned from the Recovery Act

In many cases, the transparency initiatives of the GAT and Recovery Boards, OMB, and key federal agencies build on lessons learned from the operation of existing transparency systems. But as new transparency initiatives get under way, we believe there are opportunities to give additional consideration to these lessons to help ensure new transparency programs and policies are implemented successfully.

First, we found that in implementing the Recovery Act, OMB directed recipients of covered funds to use a series of standardize data elements and report centrally into the Recovery Board's reporting web site. The transparency envisioned under the Recovery Act required the development of a system that could quickly trace billions of dollars disbursed to thousands of recipients, across a variety of programs. Agencies had systems in place that captured such information as award amounts, funds disbursed, and, to varying degrees, progress being made by recipients. However, the lack of uniform federal data and reporting standards made it difficult to obtain these data from federal agencies. Because agencies did not collect spending data in a consistent manner, the most expedient approach for Recovery Act reporting was to collect data from fund recipients, which placed additional burden on them to provide these data. Federal fund recipients we spoke to said that the lack of consistent data standards and commonality in how data elements are defined and reported places undue burden on them because it can result in having to report the same information multiple times and requires recipients to enter data manually, which can impact the accuracy of the data. For example, a nonprofit group representative who participated in one of our focus groups said that they had to report the same information through 15 different reporting platforms, so having data standards and single reporting platform would make the reporting process more efficient. Given the longer time frames to develop current transparency initiatives, OMB and the GAT Board are working toward greater data consistency by focusing on data standards. Citing agency budgetary constraints and the potential of emerging technologies for extracting nonstandard data elements from disparate systems, the GAT Board and OMB are taking incremental steps toward increasing data standardization. Their plans, however, do not include long-term steps, such as working toward uniform award identifiers that would improve award tracking with less burden on recipients.

Second, we found that early in the development of both the Recovery Act reporting system and its procedures, federal officials listened to the concerns of recipients and made changes to guidance in response, which helped ensure they could meet those requirements. Given the daunting

task of rapidly establishing a system to track billions of dollars in Recovery Act funding, OMB and the Recovery Board implemented an iterative process which allowed many stakeholders to provide insight into the challenges that could impede their ability to report Recovery Act expenditures. Federal fund recipients we spoke with stressed the importance of having a formal mechanism to provide feedback to the federal government as guidance is crafted and before new transparency reporting requirements are established to ensure that the guidance is clear and understandable. Such guidance will ensure that the data they report are accurate, on time, and minimally burdensome. Although, the GAT Board has implemented a structure that leverages the expertise of federal officials with in-depth knowledge of federal procurement, grant-making, and financial management operations, the board does not have any formal mechanisms, other than the federal rule-making process, to obtain input from non-federal fund recipients. As we learned through our work examining Recovery Act implementation, without similar outreach under the current initiatives, reporting challenges may not be addressed, potentially impairing the data's accuracy and completeness, and increasing burden on those doing the reporting.

Third, we found that the under the Recovery Act, specific requirements and responsibilities for transparency were clearly laid out in statute, which provided unprecedented transparency and helped to ensure that the act's transparency requirements were implemented within tight time frames. The Recovery Act specified the timing of reporting, including its frequency and deadlines, and the items that needed to be included in the reporting. The act also required the Recovery Board to conduct and coordinate oversight of the funds and to deploy a data-collection system and a public-facing website to provide spending data to the public. Unlike the GAT Board, the Recovery Board had funding which was used to provide staff and resources for developing and operating its data collection system, website, and oversight activities. In contrast, authority for implementing the current transparency initiatives is not as clearly defined and authority for expanding transparency is centered in an executive order rather than legislation. An official from an association representing federal fund recipients told us that of clear reporting guidance was essential for ensuring compliance with reporting requirements, especially for recipients with limited resources. Moreover, unlike under the Recovery Act, new transparency initiatives are being funded through existing agency resources using agency personnel, as separate funding is unavailable. As, we have previously reported, given the importance of leadership to any collaborative effort, transitions and inconsistent leadership, which can occur as administrations change, can weaken the

effectiveness of any collaborative efforts, and result in a lack of continuity.¹³ We found that the GAT Board's vision for comprehensive transparency reform will take several years to implement, and therefore, continuity of leadership becomes particularly important. Going forward, without clear, legislated authority and requirements, the ability to sustain progress and institutionalize transparency initiatives may be jeopardized as priorities shift over time.

In our recently released report, we recommended that OMB and the GAT Board develop a long-term strategy for implementing data standards across the federal government and for obtaining input from federal fund recipients. Specifically, we recommended that the Director of OMB, in collaboration with the members of the GAT Board, take the following two actions:

- Develop a plan to implement comprehensive transparency reform, including a long-term timeline and requirements for data standards, such as establishing a uniform award identification system across the federal government.
- Increase efforts for obtaining input from stakeholders, including entities receiving federal funds, to address reporting challenges, and strike an appropriate balance that ensures the accuracy of the data without unduly increasing the burden on those doing the reporting.

The GAT Board, OMB and other cognizant agencies generally agreed with our recommendations and identified actions underway or planned, which they believe will operationalize comprehensive transparency reforms and help them obtain stakeholder input.

Our recently issued report also suggested that Congress could consider legislating transparency requirements and establish clear lines of authority to ensure that recommended approaches for improving spending data transparency are implemented across the federal government. Among other things, this will ensure effective decision making and the efficient use of resources dedicated to enhancing the transparency of federal spending data.

¹³GAO, *Managing for Results: Key Considerations for Implementing Interagency Collaborative Mechanisms*, [GAO-12-1022](#) (Washington, D.C.: Sept. 27, 2012).

Chairman Warner, Ranking Member Ayotte, and Members of the Task Force, this completes my prepared statement. I would be pleased to respond to any questions that you may have at this time.

Contacts and Acknowledgements

If you or your staff have any questions about this testimony, please contact me at (202) 512-6806 or czerwinski@gao.gov. Contact points for our Office of Congressional Relations and Public Affairs may be found on the last page of this statement. GAO staff who made key contributions to this testimony are Carol L. Patey, Assistant Director and Kathleen M. Drennan, Ph.D., Analyst-in-Charge. Additional contributions to our detailed report were made by Gerard S. Burke, Patricia Norris, Cynthia M. Saunders, Ph.D., Robert Robinson, Jessica Nierenberg, Judith Kordahl, and Keith O'Brien.

Appendix I: Government Accountability and Transparency Board and Work Group Agency Partners

The Government Accountability and Transparency Board (GAT Board) is composed of the following 11 members designated by the President from among agency inspectors general, agency chief financial officers or deputy secretaries, and senior officials from OMB. The President designates a chairman from among the members.

- Director, Defense Procurement and Acquisition Policy, U.S. Department of Defense
- Inspector General, U.S. Postal Service
- Assistant Secretary, Department of the Treasury
- Inspector General, U.S. Department of Energy
- Deputy Secretary, U.S. Department of Veterans Affairs
- Inspector General, National Science Foundation
- Inspector General, U.S. Department of Health and Human Services
- Assistant Secretary for Financial Resources and Chief Financial Officer, U.S. Department of Health and Human Services
- Inspector General, U.S. Department of Transportation
- Inspector General, U.S. Department of Education
- Deputy Controller, Office of Management and Budget

The GAT Board established four working groups, as shown in table 1.

**Appendix I: Government Accountability
and Transparency Board and Work Group
Agency Partners**

Table 1: Composition and Purpose of the GAT Board Working Groups

Working Group	Working groups members	Purpose
Procurement Data Standardization and Integrity	<ul style="list-style-type: none"> • Department of Defense (Lead) • Office of Federal Procurement Policy (OMB) • Chief Acquisition Officers Council 	Identify approaches for standardizing contract data elements and electronic transactions to ensure data accuracy and enable the tracking of contract transactions from purchase order through vendor payment.
Grants Data Standardization and Integrity	<ul style="list-style-type: none"> • Department of Health and Human Services (Lead) • Office of Federal Financial Management (OMB) • Council on Financial Assistance Reform 	Identify approaches to standardize grants data elements to achieve great consistency across the federal government.
Financial Management Integration and Data Display	<ul style="list-style-type: none"> • Department of Treasury • Office of Federal Financial Management (OMB) 	Identify approaches for linking the financial management data maintained in agency financial systems with agency awards data in order to improve the quality of the data displayed to the public.
Data Analytics	<ul style="list-style-type: none"> • United States Postal Service (Lead) • Recovery Board 	Expand upon the work of the Recovery Board's Recovery Operation Center to develop a shared platform to improve fraud detection in federal spending programs.

Source: GAO Analysis of GAT Board Documents

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