GAO's 2019 Data Quality Review under the DATA Act
(Job Code 103184)

2019 CIGIE/GAO Financial Statement Audit Conference

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Background/Context

DATA Act Requirements for OIGs

Review a statistically valid sampling of spending data submitted under the DATA Act by the agency and submit reports assessing the completeness, timeliness, and accuracy of the data sampled and the implementation and use of data standards.

DATA Act Requirements for GAO

Review OIG reports and submit reports to Congress in 2017, 2019, and 2021 assessing the completeness, timeliness, and accuracy of the data submitted under the DATA Act and the implementation and use of data standards by federal agencies. See GAO-18-138 and GAO-18-546.

GAO's Engagement Objectives

1. Assess the quality[*] of the government-wide data reported as required by the DATA Act

2. Describe any challenges with the implementation and use of data standards and how they affect data quality

3. Describe any progress made to develop a data governance structure and assess how the current approach to data governance impacts data quality

[*] For this engagement, "quality" is defined as encompassing the concepts of completeness, timeliness, and accuracy.

Overview of GAO's Engagement Scope and Methodology

- Select a random, *government-wide* sample of approximately 400 records covering all Q4 FY 18 data submissions by federal agencies that have been certified and validated in the Treasury broker

- Assess the quality of a subset of the 57 standardized data elements by:

    - comparing sampled data elements to agency source records; and

    - conducting analytical procedures to test budgetary and summary level data

New to GAO's 2019 Audit

Compared to 2017, GAO's current review:

- Is a government-wide audit that will include both CFO Act and non-CFO Act agencies

- Will test some additional data elements (although not all 57);

- Includes additional financial analytical tests and reviews of SAO certification statements and agency FY 2018 financial reports to identify data quality issues and challenges

- Will examine data governance and potential links to data quality

- Questions regarding practices related to selected data elements

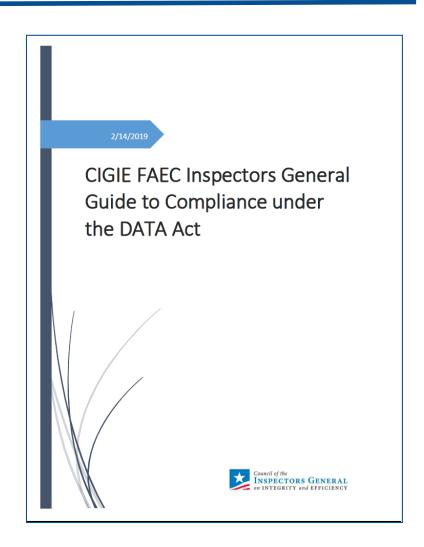# Key Differences between GAO and OIG Audits

GAO

- Statistical sample timeframe: Q4 FY2018

- Results projectable governmentwide

- Data sampled from Treasury database underlying USAspending (represents data from agencies' files B, D1, and D2)

- Selected data elements reviewed

- Financial analytical tests of FY 2018 data

- Examines issues related to data governance and other challenges

OIGs

- Statistical sample timeframe: Q1 FY2019

- Results projectable to an individual agency

- Data sampled from each agency's submission (file C or D1/D2)

- All 57 data elements reviewed, as applicable

- Examines agencies' internal controls over source systems and data submissions

- Reviews linkages between files

GAO Coordination with OIGs

- Bi-monthly coordination meetings

- Collaboration on revision of IG Guide to Compliance

- Review of OIG reports and supporting documentation

2/14/2019

CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act

Council of the
INSPECTORS GENERAL
on INTEGRITY and EFFICIENCY

GAO's Key Engagement Steps and Approximate Timelines

- **January–February:** Notification letters sent to all agencies and entrance conferences held (joint and individual, if desired)

- **March:** Sample selected and agency's authoritative source records requested

- **April–June:** Sample testing, other analytical reviews, follow-up questions and requests

- **July:** Close-out meetings with agencies

- **August:** Exit conferences with OMB and Treasury

- **September:** Draft report sent to OMB and Treasury for comments (and any individual agencies if named in report)

- **November 8:** Final report issued

Questions?

Please send any questions and audit reports to:

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For more information, contact:

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