

**GOVERNMENT ACCOUNTABILITY AND
TRANSPARENCY BOARD**

FINAL REPORT

CALENDAR YEAR 2014 ACCOMPLISHMENTS

April 27, 2015

Government Accountability and Transparency (GAT) Board: Calendar Year 2014 Accomplishments

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Purpose

This document describes progress made by the Board in Calendar Year 2014, as well as the first two months in 2015. (Hereafter, the term 2014 is used when describing all accomplishments for the 14-month period of January 2014 through February 2015.) As discussed further below, this is also the Board's final report.

Background

The Board's mandate appears in Executive Order 13576 (June 13, 2011), which states in part that the Board shall:

- Provide strategic direction for enhancing transparency of federal spending and advance efforts to detect and remediate fraud, waste, and abuse in federal programs, and
- Work with the Recovery Accountability and Transparency Board (Recovery Board) to build on lessons learned and apply the approaches developed by the Recovery Board across federal spending.

Composition

The Board is made up of 11 members representing different communities across the federal government: the inspector general community, the Chief Financial Officer (CFO)/Secretary community, the Chief Acquisition Officer (CAO) community, and the Office of Management and Budget (OMB).

To provide strategic leadership, these senior officials bring a range of deep functional expertise and represent diverse agencies, which is essential to government-wide initiatives. The inspectors general (IGs) and CFO/CAO operational communities each bring an important perspective to the issue of fraud, waste, and abuse.

Scope

The GAT Board was created for strategic advisory purposes. It is not a decision-making body, nor does it have funding and staff. The Board provides strategic advice to OMB, federal agencies, and related interagency working groups.

Integration with Other Federal-Wide Efforts

Open Government Initiatives

The GAT Board is one of the Administration's Open Government initiatives.¹ The Board is committed to the Open Government principles of transparency, participation, and collaboration. The Open Government National Action Plan (NAP) features a two-year blueprint for multiple initiatives; the GAT Board is an initiative supporting the Administration's focus on managing public resources effectively:

¹ <http://www.whitehouse.gov/open>

- The first Open Government NAP (September 20, 2011) announced the GAT Board as a new initiative.²
- The second Open Government NAP (December 5, 2013) highlighted the GAT Board’s focus on data analytics and data integrity and standardization for procurement and grants.³
- An addendum (September 2014) made additional commitments – improve USAspending.gov, issue data standards, pilots for visualizing financial data, and engage stakeholders⁴

DATA Act

The Digital Accountability and Transparency Act (DATA) Act was signed into law May 9, 2014. The Act appears in Appendix A.

Scope of the DATA Act

The table below summarizes select sections of the DATA Act, which assigns responsibilities to the Director of OMB, the Secretary of the Treasury (Treasury Secretary), federal agencies, inspectors general, and the Comptroller General. It does not mention the GAT Board.

Section	Item	Responsible Party
3 - Full Disclosure of Federal Funds	Ensure that information is posted on a public website such as USAspending.gov	Treasury Secretary in consultation with OMB Director
4 - Data Standards	Issue guidance to agencies on data standards	OMB Director and Treasury Secretary ⁵
	Report data in accordance with the standards	Federal Agencies
	Ensure that the data standards are applied to the data on USAspending.gov	OMB Director and Treasury Secretary
5 - Simplified Federal Award Reporting	Establish a pilot program to make recommendations for simplifying reporting by federal award recipients	OMB Director or designee
	Terminate the pilot program	OMB Director or designee
	Report on the pilot	OMB Director
	Issue guidance on how the data standards will be applied to federal award recipients	OMB Director
6 - Accountability	Issue reports on data quality	IG of each agency
	Issue reports on data quality	Comptroller General
	Establish data analysis center; transfer assets that support the Recovery Operations Center	Treasury Secretary

² http://www.whitehouse.gov/sites/default/files/us_national_action_plan_final_2.pdf

³ http://www.whitehouse.gov/sites/default/files/docs/us_national_action_plan_6p.pdf

⁴ http://www.whitehouse.gov/sites/default/files/microsites/ostp/new_nap_commitments_report_092314.pdf

⁵ The Secretary and Director are to work in consultation with the heads of Federal agencies, and consult with public and private stakeholders.

Implementation of the DATA Act

The Department of the Treasury (Treasury) is responsible for the Data Transparency Program Management Office (PMO). The Executive Steering Committee includes OMB and Treasury.

DATA Act Inter-Agency Advisory Committee

The Data Transparency PMO and its Executive Steering Committee have established an Inter-Agency Advisory Committee (IAC). The IAC includes OMB, Treasury, the Office of Science and Technology Policy (OSTP), General Services Administration (GSA), and representatives from the Chief Financial Officers Council (CFOC), Budget Officers' Advisory Council (BOAC), Award Committee for E-Government (ACE), Council On Financial Assistance Reform (COFAR), Chief Acquisition Officers' Council (CAOC), Chief Information Officers' Council (CIOOC), and Performance Improvement Council (PIC). Representatives from the Council of the Inspectors General on Integrity and Efficiency (CIGIE) were also added.

Recovery Board Sunset

The GAT Board receives support from the Recovery Board, including web site support and meeting minutes. This support will end with closure of the Recovery Board, now scheduled for September 2015.

GAT Board Evolution

The GAT Board was created at the same time as the DATA Act was introduced in Congress by Congressman Darrell Issa, then Chairman of the House Oversight and Government Reform Committee. Both the GAT Board and the DATA Act were designed to serve the same purposes – to enhance the transparency of and accountability in federal spending. With the 2014 DATA Act passage and the impending 2015 Recovery Board sunset, the GAT Board members evaluated the strategic direction and role of the GAT Board. Based on unanimous consent of the Board members, the IAC will assume the GAT Board's responsibilities in 2015, with the GAT Board's final meeting in February 2015.

Board Objectives and Accomplishments

2014 Objectives

The Board established the following objectives for 2014:

- Maintain its long-term plan and adapt its near-term actions based on 2013 observations and prior lessons learned.
- Continue to provide strategic direction for enhancing transparency of federal spending and for detecting waste, fraud, and abuse.
- Continue to leverage working groups on procurement data integrity and standardization, grants data integrity and standardization, financial management data transparency, and data analytics.
- Continue to gather information on federal-wide accountability and transparency initiatives.
- Increase stakeholder input with specific emphasis on public outreach.

2014 Accomplishments

The Board made steady progress in Calendar Year 2014. The annual plan (Calendar Year 2014 Way Forward document⁶) contains the Board’s long-term strategy and the near-term focus of working groups to develop approaches to (a) standardize key data elements to improve procurement data integrity; (b) standardize key data elements to improve grants data integrity; (c) leverage existing data to help improve oversight; and (d) link data in financial management systems with related award systems.

The Board provided strategic direction for enhancing transparency and detecting fraud, waste, and abuse, to working groups. Each group developed and presented its goals, objectives, tasks and timelines to the Board for discussion and improvement. The Board also heard from OMB on initiatives such as its mandate to improve data quality for USAspending.gov.⁷ Also in 2014 the Board collected and assessed information on federal-wide accountability and transparency initiatives, including data collaboration.

The Board participated on many panels at the Data Transparency Summit, organized by the Data Transparency Coalition, held on April 29, 2014. The Board also attended the Data Transparency Town Hall on September 26, 2014.

2014 Agenda

The Board convened on a monthly basis, as shown in Exhibit 1 below.

Month	Calendar Year 2013		Calendar Year 2014	
	Topic	Date	Topic	Date
January	Strategic Direction	N/A (independent review of “Way Forward” document)	Stakeholder Engagement (Public Meeting)	F 2/7/2014 (originally 1/22/2014; postponed due to weather)
February	Strategic Direction	M 2/25/2013	Strategic Direction (“Way Forward” document)	W 2/26/2014
March	Procurement	W 3/27/2013	Grants	W 3/26/2014
April	Data Analytics	W 4/24/2013	Procurement	W 4/30/2014
May	Financial Management	W 5/23/2013	Financial Management	W 5/28/2014
June	Grants	W 6/26/2013	Data Analytics	W 6/25/2014
July	Procurement	W 7/31/2013	Grants Proc Data Collaboration	W 7/30/2014
August	Data Analytics	W 8/28/2013	No meeting	W 8/27/2014
September	Stakeholder Engagement	Th 9/12/2013	Procurement	W 9/24/2014
October	Stakeholder Engagement	W 10/30/2013	Strategic Direction	W 10/29/2014
November	Financial Management	W 11/20/2013	Data Analytics	W 11/19/2014
December	No meeting	N/A	No meeting	N/A
Location	Recovery Board, Washington, DC		Recovery Board, Washington, DC	

Exhibit 1. GAT Board’s Continued Strategic Direction: Working Groups and Federal-Wide Initiatives in 2013 and 2014

⁶ <http://www.recovery.gov/gatb/Pages/default.aspx>

⁷ OMB Memorandum for Agency Chief Financial Officers, “Improving Data Quality for USAspending.gov” (June 12, 2013). <http://www.whitehouse.gov/sites/default/files/omb/financial/memos/improving-data-quality-for-usaspending-gov.pdf>

In addition, the Board met the first two months in Calendar Year 2015 and covered the following topics.

Calendar Year 2015		
Month	Topic	Date
January	Financial Management	W 1/21/2015
February	Strategic Direction (2014 Accomplishments)	W 2/25/2015
Location	Recovery Board, Washington, DC	

Working Group Accomplishments and Objectives

In 2014, the Board continued to provide strategic oversight to four working groups. At most of the Board’s monthly meetings, a working group reported progress and planned activities. In addition, in July 2014, two working groups—Procurement and Grants—jointly addressed the Board to highlight their collaborative efforts in advancing federal-wide data standardization. This section describes the 2014 accomplishments by working group.

Topic	Sponsoring GAT Board Member	Agency Lead	Interagency Working Group	Progress Report	
				2013	2014
Procurement Data Integrity and Standardization	DoD, as representative of Procurement Operational Community	DoD, with OFPP	CAOC	3/27/13 7/31/13	4/30/14 9/24/14
Grants Data Integrity and Standardization	HHS, as representative of Grants Community	HHS, with OFFM	COFAR	6/26/13	3/26/14
Financial Management (FM) Data Transparency ^a	Treasury, as representative of the Financial Management Community and as the program owner for USAspending.gov	Treasury, with OFFM	Chief Financial Officers Council and Federal Shared Service Providers	5/23/13 11/20/13	5/28/14
Data Analytics	USPS, as representative of the Inspectors General/ Oversight Community, as well as any other GAT Board IGs	Working Group, led by USPS	CIGIE	4/24/13 8/28/13	6/25/14 11/19/14

^a Originally “FM Integration & Data Display” in CY 2013; revised in CY 2014 to more accurately reflect working group focus.

Agency Abbreviations: DoD=Department of Defense, HHS=Department of Health and Human Services, USPS=US Postal Service

Interagency Abbreviations: CIGIE=Council of the Inspectors General on Integrity and Efficiency, CAOC= Chief Acquisition Officers’ Council, COFAR=Council on Financial Assistance Reform

Procurement Data Integrity and Standardization

The procurement data integrity and standardization working group is led by DoD and engages in collaborative, government-wide, cross-functional efforts that leverage existing federal-wide working groups, such as the CAOC. The goal is to ensure that key data standards, standard electronic transactions, and processes are identified and established in regulation to enable the procurement and financial communities to uniquely trace electronic transactions from purchase request to payment for procurement contract actions. This will strengthen procurement and financial management operations while ensuring efficient and effective outcomes that enable transparency.

2014 Objectives

The group's objectives for 2014 were to:

- Continue efforts to improve operational efficiencies that in turn create greater transparency, including furthering efforts to create a universal award ID.
- Continue to support the regulatory process that is considering uniform procurement ID and uniform use of contract line items.
- Provide input to an overarching spending accountability framework through development of standards for contract writing systems, invoices, receiving reports, and procurement requests.
- Engage the financial management group and larger financial community to develop procedures for tracing budget from funding to order then receipt and payment.
- Improve spending data collection and display methods by providing strategic advice and recommendations to facilitate improved display of federal procurement data available through USAspending.gov.

2014 Accomplishments

The procurement data integrity and standardization working group made significant progress in improving operational efficiencies. The group supported seven efforts to improve standardization and transparency of federal award data. These efforts included (1) improve industry hierarchy for contract reporting, (2) ensure cross-government uniformity of contract award numbers, (3) establish standards for uniform government-wide use of contract line items, (4) establish a requirement to ensure the accurate use of vendor data associated with the vendor unique identifier, (5) determine policy changes necessary for capturing place of performance data for contracting, (6) establish standards for inter-governmental transactions, and (7) establish uniform standards for electronic invoicing.

1. The Federal Acquisition Regulation (FAR) case to establish an industry hierarchy for contract reporting was implemented on November 1. It mandates use of the Commercial and Government Entity Code. Implementation will result in a government-owned source for the organizational hierarchy of businesses providing procurement services to the federal government.
2. The group explored the RATB's goal of creating a universal award ID and sought information and strategies related to maturing from procurement-unique IDs to uniform IDs of procurement actions that can be used throughout a contract's life cycle. The final rule involving the uniform procurement identifier was published in the Federal Register on November 13, 2014.
3. The group recommended processes for uniform use of line items in federal contracting. A working group spearheaded by OMB determined that while 18 of the 23 contracting agencies utilize contract line items and associated contract line item numbers (CLINs), a lack of standardization across those agencies exists. The number of agencies utilizing the CLIN concept and the amount of effort expended at the working group level is expected to result in a smooth adoption of the recommended requirement. Standardizing the development and use of the CLIN is a pivotal piece in the effort to standardize

intergovernmental transactions. The FAR case requiring government-wide use of contract line item numbers is under way.

4. The group identified the need to establish a rule to prevent data associated with the vendor identification number from being changed. A FAR case was drafted. Once agreement to open the FAR case has been reached by applicable parties, the effort will move forward.
5. The group led efforts to standardize place of performance.
6. The group supported a collaborative effort between DoD and Treasury to establish standards for inter-governmental transactions. This included exploring the use of Procurement Data Request Data Standards for electronic exchanges and determining utility of a transaction exchange and transaction standard to improve audit and transparency.
7. The group worked with OFPP to develop electronic invoicing standards for contractor invoices across the federal government. This included initiating FAR changes to establish the standards and electronic invoicing requirements for contractors.

The procurement data integrity and standardization working group collaborated with the grants group on data standards as described later in this document.

Grants Data Integrity and Standardization

The overarching goal of the grants working group, led by HHS, is to facilitate the collection, exchange, and publication of accurate and useful grant information across the federal government by establishing standardized grants data elements.

2014 Objectives

The grants working group established the following objectives for 2014:

- Establish a Grants Data Standards Governance structure to ensure delineation of roles and responsibilities in determining how and who will govern grants data standards;
- Conduct a Grants Data Standards Assessment and Verification, aimed at validating the initial findings and recommendations from the 2013 efforts and identifying Grants Data Standardization priorities for the future;
- Collaborate with the procurement community on the key FFATA data elements, with goals to: (1) agree to common terms and attributes across acquisitions and grants portfolios for FFATA specific data elements, (2) increase data element definition consistency across communities, and (3) increase accuracy, data quality, and transparency on USASpending.gov; and
- Develop a Proof of Concept for a Grants Data Elements and Information Collection Request Management Tool, which—if proven—will: (1) streamline processes and the governance approach to document and enforce the use of established data standards, (2) reduce agency burden on developing Information Collection Requests (ICRs) and the burden on Office of Information and Regulatory Affairs in reviewing ICRs, and (3) reduce duplication and increase reuse of existing data standards.

2014 Accomplishments:

Data standards provide the necessary foundation to collect, exchange, and publish reliable grants information. Therefore, the grants working group continued to focus on data standards in 2014; complementing the work done in 2013 to analyze over 1100 data elements and definitions for the federal grants lifecycle from 17 different data sources, which led to the incorporation of 99 key data elements and associated definitions into the new Uniform Grants Reform Guidance (released 12/26/13)⁸. In 2014, the Group also provided input on grants data standardization governance to OMB and began to develop a prototype for a possible data element repository to capture standardized grants data elements.

The grants working group's efforts successfully met all objectives. OMB asked HHS to continue its role as Co-Chair of the COFAR and named HHS as the "lead" for grants data standards for the financial assistance community. Grants data standardization became a regular agenda item during governance meetings with ACE), the Financial Assistance Committee on E-government (FACE), and the COFAR. Additionally HHS's independent verification and validation effort confirmed key findings from the 2013 data element analysis, namely: the importance of establishing a stable and repeatable governance structure for developing data standards; the need for an "authoritative place" to house agreed upon data standards, which affords both the federal community and public access to those standards; and, finally, that transparency across the financial lifecycle can be furthered through the use of common data standards that transcend our existing financial lines of business. HHS and DoD, as described further below, led and completed a collaborative effort to examine the Transparency Act data elements and identified areas of potential alignment as well as fundamental policy matters which would require cross-community analysis prior to the development of common data standards.

Finally, HHS completed its development of a proof of concept technical repository, which is designed to: serve as an "authoritative" electronic source for agreed upon standards, allow both public and federal access to agreed-upon standards, and by leveraging existing information collection processes, facilitate the integration of agreed-upon data standards into the collection, exchange and dissemination of recipient data. Ultimately, the tool has the potential of reducing duplicative information collection/reporting requirements and furthering recipient reporting burden reduction. The COFAR and OMB decided to provide HHS funding to further develop the data standard repository tool as a step toward improving data transparency and data quality.

Procurement and Grants: Data Collaboration

HHS and DoD led a three-month effort to explore and analyze the data elements required by the FFATA as implemented by the grants and acquisition communities.

The effort was designed with the following goals in mind: improve the data in USASpending.gov for both grants and contracts, increase synergy between the business of grants and contracts, and identify opportunities for additional/focused analysis. The HHS/DoD effort concentrated on FAR-based contracts, grants (mandatory and discretionary), and cooperative agreements; loans and other financial assistance were excluded. The team examined

⁸ <https://www.federalregister.gov/articles/2013/12/26/2013-30465/uniform-administrative-requirements-cost-principles-and-audit-requirements-for-federal-awards>

approximately 75 data elements required to satisfy the presumed intent of FFATA; it did not review additional data elements sent via the Federal Procurement Data System (FPDS) or Federal Award Assistance Data System+ (FAADS+).

Key findings are provided below:

- HHS and DoD were able to reach agreement on the basic set of data elements (names and definitions) that had the potential for cross-community alignment (with some caveats):
 - Some items will require policy be established / updated and enforced (this issue has come up several times and warrants some comment on how the community proposes to handle “enforcement”)
 - Some items will require process changes to collect and report the data
 - Agency systems, FAADS+, FPDS, and USAspending.gov will require various levels of changes
 - Agreement on data element formats are still outstanding
- Current policy requires unique award IDs in both grants and acquisitions and while these award ID constructs are not the same, the award ID is an important data element that could be used to connect disparate types of acquisition/grant management information with data typically carried in a financial system.
- HHS and DOD identified data standard categories that required further study due to their criticality in federal agency and recipient reporting across the financial lifecycle. The data standard categories – ultimately labeled, “The Fab 5” – relate to: place of performance, agency/recipient organization, amount, period of performance and “program.” Common data element names/definitions for these categories could benefit the collection, exchange and publication of information across the financial lifecycle.

Financial Management Data Transparency

The purpose of the financial management data transparency working group is to identify options to initially improve the financial data quality on USAspending.gov while developing the long-term strategy to bring together financial, procurement, and grant information so that federal spending can be traced through its life cycle from appropriation through payment, and to display the linked data in a meaningful way.

The working group is led by Treasury and is leveraging Treasury initiatives to improve financial management data. Additionally, the FY2014 budget transferred responsibility for the USAspending.gov web site from the General Services Administration to Treasury, effective February 2014. Since USAspending.gov is the primary web site for providing federal spending data to the public, improvements to it remain a component of the transparency and accountability strategy.

2014 Objectives

Treasury’s working group planned to provide GATB regular updates on the following efforts in 2014:

- Emerging methods for validating USAspending.gov data.
- Continued efforts to link procurement and financial data through the federal financial management shared service provider initiative.

- Additional feasibility studies to include additional agencies and grant data, to ensure the ability to link financial data with procurement and grant data is viable.
- In concert with the efforts of the Procurement Data Integrity and Grants Data Integrity working groups, development of data standards for elements that are common across procurement, grants, and financial management. This includes agency identifiers, non-federal entity identifiers, and programs.
- Continued exploration and refinement of financial data that agencies could upload and display on USAspending.gov.
- Continued implementation of USAspending.gov improvements to address an easier-to-navigate site with an improved search engine, based on comments from the GATB public meeting and other agency feedback.

2014 Accomplishments

In the initial six-month period after the DATA Act was enacted, Treasury and OMB focused on laying the groundwork for successful government-wide implementation by establishing strong leadership, clear lines of accountability, and appropriate consultation with federal and non-federal stakeholders. Treasury and OMB were successful in establishing a comprehensive government-wide DATA Act governance and implementation structure. Furthermore, under OMB's leadership, the data definition effort led by the procurement and grant working groups has been incorporated and leveraged for the development of the data standards required by the DATA Act. OMB and Treasury also conducted initial stakeholder outreach and created virtual platforms for both the federal and non-federal communities to facilitate communication and collaboration.

Treasury and OMB conducted a Data Transparency Town Hall on September 26, 2014, which the GAT Board members also attended. Treasury presented the governance and implementation structure, and vision for implementation.

As the DATA Act PMO, Treasury worked with OMB to identify roles and responsibilities for implementation. These included:

- Data definition standards – OMB
- Blueprint / roadmap between data elements – Treasury
- Data exchange standards – Treasury
- Pilot to reduce administrative burden – OMB
- Data analytics – Treasury

Treasury envisions agency agreement on standard data elements and definitions for transparency reporting purposes, but will not require agencies to change their systems or business processes. Treasury developed an approach to using structured data, leveraging tagging technology, to bring together data from the source systems and aggregate it in the Treasury system for public reporting. Currently USAspending.gov is populated with data from procurement and grant systems. Treasury is investigating the long-term possibility of using payment data from financial systems as the primary source, linked to data from procurement and grant systems.

Treasury conducted a feasibility study to see if the award identifier (award ID) could be used to link contract data such as the award date and location, with financial data such as the object class

and the Treasury account, which in turn corresponds to the programs authorized by Congress. Four federal financial management shared service providers participated in the study and determined that an award ID could be used. Additional time and resources would be required to build the capability.

Treasury is planning a pilot project to identify how best to display Treasury expenditure data for the public. The pilot will identify various data elements already collected by Treasury and determine how best to display the data for the public. The pilot will help identify the steps needed for implementation.

USAspending.gov

USAspending.gov was launched in December 2007 to implement the Federal Funding Accountability and Transparency Act (FFATA) of 2006. The website provides the public with free centralized access to information on federal spending resulting from contracts, grants, and other financial assistance.⁹ USAspending.gov features obligation data (amounts awarded for federally sponsored projects during a given budget period), not outlays or expenditures (actual cash disbursements made against each contract or grant).

Since assuming program ownership in February 2014, Treasury has developed a short-term improvement plan and has made significant improvements to the “look and feel” of the USAspending.gov website to address stakeholder feedback. To make these improvements, Treasury is leveraging the Recovery Board platform and expertise. The refreshed website, set to go-live in Spring 2015, will include improvements to the site navigation, geocoding the data to enable interactive mapping capability, a “get started” guide to orient users, displaying prime and sub-awards in one view, and expanded search capability.

In this re-launch, Treasury is focusing on high impact activities that do not require substantial changes to internal agency processes or systems or regulatory modification. As Treasury and OMB implement the DATA Act, the longstanding data quality issues on USAspending.gov will also be addressed. These issues will be mitigated when agencies begin to adopt the data standards and when agencies map their data to the standard reporting taxonomy.

Data Analytics

The purpose of the data analytics working group is to develop a model for data to be made available for analysis, and identify tools and techniques for analyzing it to detect patterns.

2014 Objectives

The DATA Act allows the Department of the Treasury to provide data that assists in the identification and prevention of waste, fraud, and abuse in federal spending. The data analytics working group is leveraging Offices of Inspectors General (OIG) efforts to establish an information sharing platform.

2014 Accomplishments

The working group explored ways to improve data sharing across the IG community. One project is to create a comprehensive data library of known datasets in use across the OIGs.

⁹ Per FFATA, financial assistance includes grants, subgrants, loans, awards, cooperatives agreements

Another is to identify and bring together OIG self-developed data analytic tools for shared use. The tools are often in-house applications using Microsoft Excel or Java Script.

The joint OIG Data Analytics and Technical Services (DANTES) virtual platform launched on June 26, 2014. It is a virtual platform for sharing services, data analytic tools, information, and talent resources, and includes a search engine, a balance of custom and commercial off-the-shelf tools, and the ability for users to add content. This platform includes:

- Forensic Services – A space to offer specialized services.
- Data Analytics – A space to describe and link to existing data analytics tools across government, as well as to provide links to existing government, law enforcement, and commercial databases.
- Library – A space to store reports, testimony, articles, and other general reference materials.
- Professional Development Centers – A space to store reports, hold discussions, and upload resource documents related to particular areas of interest.
- Talent Services – A contact list of experts and experienced former investigators and auditors who are available to assist OIGs as needed.

This platform allows users throughout the OIG community to share information and analytical tools in a secure, private environment. Since the initial launch, the number of users and information contained on the site continued to grow. There are users from 66 OIGs registered on the site and more than 1,790 content items have been loaded on the site. These items included over 300 databases or data sources, 107 forensic service entries, 87 analytics tool descriptions, and semi-annual reports for many OIGs for the past five years. Ongoing and planned activities include meeting with the original OIG contributors to map out site enhancements for version 2.0; adding the DANTES link to other federal sites; initiating discussions on the best approach for expanding the use of OIG services and data through this platform; establishing a governance process to incorporate feedback from across the OIG community; and working with CIGIE to deconflict issues that might exist with similarly planned projects.

The working group developed a proposal for a shared data analytics platform, which would be available to Inspectors General, program managers, and the public.

The platform would consist of a data foundation layer (source data) consisting of links to USAspending.gov and Grants.gov. The second layer would consist of access to investigative databases. The top layer would contain the combined data analytic tools currently in use across government. As new tools are created, they will appear for use on the platform. A logic library and workbench will be available for users to create new tools and access existing tools. That layer will also have a presentation gallery to display findings that will enable action and will permit the findings to be transmitted to action officials.

The proposal was sent to CIGIE, which referred it to the CIGIE Information Technology Committee for review and evaluation.

Recovery Operations Center

As part of the DATA Act, Treasury is authorized to establish a data analysis center, or expand an existing service, to support the prevention and reduction of improper payments and to improve the efficiency and transparency of federal spending. Treasury may assume responsibility for all assets related to the ROC of the Recovery Board on or before September 30, 2015, the date the Recovery Board terminates.

Appendix A: DATA Act

128 STAT. 1146

PUBLIC LAW 113–101—MAY 9, 2014

Public Law 113–101 113th Congress

An Act

May 9, 2014
[S. 994]

To expand the Federal Funding Accountability and Transparency Act of 2006 to increase accountability and transparency in Federal spending, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

Digital
Accountability
and
Transparency Act
of 2014.
31 USC 6101
note.
31 USC 6101
note.

SECTION 1. SHORT TITLE.

This Act may be cited as the “Digital Accountability and Transparency Act of 2014” or the “DATA Act”.

SEC. 2. PURPOSES.

The purposes of this Act are to—

(1) expand the Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note) by disclosing direct Federal agency expenditures and linking Federal contract, loan, and grant spending information to programs of Federal agencies to enable taxpayers and policy makers to track Federal spending more effectively;

(2) establish Government-wide data standards for financial data and provide consistent, reliable, and searchable Government-wide spending data that is displayed accurately for taxpayers and policy makers on USASpending.gov (or a successor system that displays the data);

(3) simplify reporting for entities receiving Federal funds by streamlining reporting requirements and reducing compliance costs while improving transparency;

(4) improve the quality of data submitted to USASpending.gov by holding Federal agencies accountable for the completeness and accuracy of the data submitted; and

(5) apply approaches developed by the Recovery Accountability and Transparency Board to spending across the Federal Government.

SEC. 3. AMENDMENTS TO THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT OF 2006.

The Federal Funding Accountability and Transparency Act of 2006 (31 U.S.C. 6101 note) is amended—

(1) in section 2—

(A) in subsection (a)—

(i) in the matter preceding paragraph (1), by striking “this section” and inserting “this Act”;

(ii) by redesignating paragraphs (1), (2), and (3) as paragraphs (2), (4), and (7), respectively;

31 USC 6101
note.
Definitions.

- (iii) by inserting before paragraph (2), as so redesignated, the following:
- “(1) DIRECTOR.—The term ‘Director’ means the Director of the Office of Management and Budget.”;
- (iv) by inserting after paragraph (2), as so redesignated, the following:
- “(3) FEDERAL AGENCY.—The term ‘Federal agency’ has the meaning given the term ‘Executive agency’ under section 105 of title 5, United States Code.”;
- (v) by inserting after paragraph (4), as so redesignated, the following:
- “(5) OBJECT CLASS.—The term ‘object class’ means the category assigned for purposes of the annual budget of the President submitted under section 1105(a) of title 31, United States Code, to the type of property or services purchased by the Federal Government.
- “(6) PROGRAM ACTIVITY.—The term ‘program activity’ has the meaning given that term under section 1115(h) of title 31, United States Code.”; and
- (vi) by adding at the end the following:
- “(8) SECRETARY.—The term ‘Secretary’ means the Secretary of the Treasury.”;
- (B) in subsection (b)—
- (i) in paragraph (3), by striking “of the Office of Management and Budget”; and
- (ii) in paragraph (4), by striking “of the Office of Management and Budget”;
- (C) in subsection (c)—
- (i) in paragraph (4), by striking “and” at the end;
- (ii) in paragraph (5), by striking the period at the end and inserting a semicolon; and
- (iii) by adding at the end the following:
- “(6) shall have the ability to aggregate data for the categories described in paragraphs (1) through (5) without double-counting data; and
- “(7) shall ensure that all information published under this section is available—
- “(A) in machine-readable and open formats;
- “(B) to be downloaded in bulk; and
- “(C) to the extent practicable, for automated processing.”;
- (D) in subsection (d)—
- (i) in paragraph (1)(A), by striking “of the Office of Management and Budget”;
- (ii) in paragraph (2)—
- (I) in subparagraph (A), by striking “of the Office of Management and Budget”; and
- (II) in subparagraph (B), by striking “of the Office of Management and Budget”;
- (E) in subsection (e), by striking “of the Office of Management and Budget”; and
- (F) in subsection (g)—
- (i) in paragraph (1), by striking “of the Office of Management and Budget”; and
- (ii) in paragraph (3), by striking “of the Office of Management and Budget”; and
- (2) by striking sections 3 and 4 and inserting the following:

Deadlines.
Consultation.
Web posting.

“SEC. 3. FULL DISCLOSURE OF FEDERAL FUNDS.

“(a) **IN GENERAL.**—Not later than 3 years after the date of enactment of the Digital Accountability and Transparency Act of 2014, and monthly when practicable but not less than quarterly thereafter, the Secretary, in consultation with the Director, shall ensure that the information in subsection (b) is posted on the website established under section 2.

“(b) **INFORMATION TO BE POSTED.**—For any funds made available to or expended by a Federal agency or component of a Federal agency, the information to be posted shall include—

“(1) for each appropriations account, including an expired or unexpired appropriations account, the amount—

“(A) of budget authority appropriated;

“(B) that is obligated;

“(C) of unobligated balances; and

“(D) of any other budgetary resources;

“(2) from which accounts and in what amount—

“(A) appropriations are obligated for each program activity; and

“(B) outlays are made for each program activity;

“(3) from which accounts and in what amount—

“(A) appropriations are obligated for each object class; and

“(B) outlays are made for each object class; and

“(4) for each program activity, the amount—

“(A) obligated for each object class; and

“(B) of outlays made for each object class.

“SEC. 4. DATA STANDARDS.

“(a) **IN GENERAL.**—

Consultation.

“(1) **ESTABLISHMENT OF STANDARDS.**—The Secretary and the Director, in consultation with the heads of Federal agencies, shall establish Government-wide financial data standards for any Federal funds made available to or expended by Federal agencies and entities receiving Federal funds.

“(2) **DATA ELEMENTS.**—The financial data standards established under paragraph (1) shall include common data elements for financial and payment information required to be reported by Federal agencies and entities receiving Federal funds.

“(b) **REQUIREMENTS.**—The data standards established under subsection (a) shall, to the extent reasonable and practicable—

“(1) incorporate widely accepted common data elements, such as those developed and maintained by—

“(A) an international voluntary consensus standards body;

“(B) Federal agencies with authority over contracting and financial assistance; and

“(C) accounting standards organizations;

“(2) incorporate a widely accepted, nonproprietary, searchable, platform-independent computer-readable format;

“(3) include unique identifiers for Federal awards and entities receiving Federal awards that can be consistently applied Government-wide;

“(4) be consistent with and implement applicable accounting principles;

“(5) be capable of being continually upgraded as necessary;

“(6) produce consistent and comparable data, including across program activities; and

“(7) establish a standard method of conveying the reporting period, reporting entity, unit of measure, and other associated attributes.

“(c) DEADLINES.—

“(1) GUIDANCE.—Not later than 1 year after the date of enactment of the Digital Accountability and Transparency Act of 2014, the Director and the Secretary shall issue guidance to Federal agencies on the data standards established under subsection (a).

“(2) AGENCIES.—

“(A) IN GENERAL.—Except as provided in subparagraph (B), not later than 2 years after the date on which the guidance under paragraph (1) is issued, each Federal agency shall report financial and payment information data in accordance with the data standards established under subsection (a).

“(B) NONINTERFERENCE WITH AUDITABILITY OF DEPARTMENT OF DEFENSE FINANCIAL STATEMENTS.—

“(i) IN GENERAL.—Upon request by the Secretary of Defense, the Director may grant an extension of the deadline under subparagraph (A) to the Department of Defense for a period of not more than 6 months to report financial and payment information data in accordance with the data standards established under subsection (a). Time period.

“(ii) LIMITATION.—The Director may not grant more than 3 extensions to the Secretary of Defense under clause (i).

“(iii) NOTIFICATION.—The Director of the Office of Management and Budget shall notify the Committee on Homeland Security and Governmental Affairs and the Committee on Armed Services of the Senate and the Committee on Oversight and Government Reform and the Committee on Armed Services of the House of Representatives of—

“(I) each grant of an extension under clause (i); and

“(II) the reasons for granting such an extension.

“(3) WEBSITE.—Not later than 3 years after the date on which the guidance under paragraph (1) is issued, the Director and the Secretary shall ensure that the data standards established under subsection (a) are applied to the data made available on the website established under section 2. Applicability.

“(d) CONSULTATION.—The Director and the Secretary shall consult with public and private stakeholders in establishing data standards under this section.

“SEC. 5. SIMPLIFYING FEDERAL AWARD REPORTING.

“(a) IN GENERAL.—The Director, in consultation with relevant Federal agencies, recipients of Federal awards, including State and local governments, and institutions of higher education (as defined in section 102 of the Higher Education Act of 1965 (20 U.S.C. 1002)), shall review the information required to be reported by recipients of Federal awards to identify— Consultation.
Review.

Deadline.

“(1) common reporting elements across the Federal Government;

“(2) unnecessary duplication in financial reporting; and

“(3) unnecessarily burdensome reporting requirements for recipients of Federal awards.

“(b) PILOT PROGRAM.—

“(1) ESTABLISHMENT.—Not later than 1 year after the date of enactment of the Digital Accountability and Transparency Act of 2014, the Director, or a Federal agency designated by the Director, shall establish a pilot program (in this section referred to as the ‘pilot program’) with the participation of appropriate Federal agencies to facilitate the development of recommendations for—

“(A) standardized reporting elements across the Federal Government;

“(B) the elimination of unnecessary duplication in financial reporting; and

“(C) the reduction of compliance costs for recipients of Federal awards.

“(2) REQUIREMENTS.—The pilot program shall—

“(A) include a combination of Federal contracts, grants, and subawards, the aggregate value of which is not less than \$1,000,000,000 and not more than \$2,000,000,000;

“(B) include a diverse group of recipients of Federal awards; and

“(C) to the extent practicable, include recipients who receive Federal awards from multiple programs across multiple agencies.

“(3) DATA COLLECTION.—The pilot program shall include data collected during a 12-month reporting cycle.

“(4) REPORTING AND EVALUATION REQUIREMENTS.—Each recipient of a Federal award participating in the pilot program shall submit to the Office of Management and Budget or the Federal agency designated under paragraph (1), as appropriate, any requested reports of the selected Federal awards.

“(5) TERMINATION.—The pilot program shall terminate on the date that is 2 years after the date on which the pilot program is established.

“(6) REPORT TO CONGRESS.—Not later than 90 days after the date on which the pilot program terminates under paragraph (5), the Director shall submit to the Committee on Homeland Security and Governmental Affairs and the Committee on the Budget of the Senate and the Committee on Oversight and Government Reform and the Committee on the Budget of the House of Representatives a report on the pilot program, which shall include—

“(A) a description of the data collected under the pilot program, the usefulness of the data provided, and the cost to collect the data from recipients; and

“(B) a discussion of any legislative action required and recommendations for—

“(i) consolidating aspects of Federal financial reporting to reduce the costs to recipients of Federal awards;

“(ii) automating aspects of Federal financial reporting to increase efficiency and reduce the costs to recipients of Federal awards;

“(iii) simplifying the reporting requirements for recipients of Federal awards; and
“(iv) improving financial transparency.

“(7) GOVERNMENT-WIDE IMPLEMENTATION.—Not later than 1 year after the date on which the Director submits the report under paragraph (6), the Director shall issue guidance to the heads of Federal agencies as to how the Government-wide financial data standards established under section 4(a) shall be applied to the information required to be reported by entities receiving Federal awards to—

Deadline.
Guidance.
Applicability.

“(A) reduce the burden of complying with reporting requirements; and

“(B) simplify the reporting process, including by reducing duplicative reports.

“SEC. 6. ACCOUNTABILITY FOR FEDERAL FUNDING.

Public information.

“(a) INSPECTOR GENERAL REPORTS.—

“(1) IN GENERAL.—In accordance with paragraph (2), the Inspector General of each Federal agency, in consultation with the Comptroller General of the United States, shall—

Consultation.

“(A) review a statistically valid sampling of the spending data submitted under this Act by the Federal agency; and

Review.

“(B) submit to Congress and make publically available a report assessing the completeness, timeliness, quality, and accuracy of the data sampled and the implementation and use of data standards by the Federal agency.

“(2) DEADLINES.—

“(A) FIRST REPORT.—Not later than 18 months after the date on which the Director and the Secretary issue guidance to Federal agencies under section 4(c)(1), the Inspector General of each Federal agency shall submit and make publically available a report as described in paragraph (1).

“(B) SUBSEQUENT REPORTS.—On the same date as the Inspector General of each Federal agency submits the second and fourth reports under sections 3521(f) and 9105(a)(3) of title 31, United States Code, that are submitted after the report under subparagraph (A), the Inspector General shall submit and make publically available a report as described in paragraph (1). The report submitted under this subparagraph may be submitted as a part of the report submitted under section 3521(f) or 9105(a)(3) of title 31, United States Code.

“(b) COMPTROLLER GENERAL REPORTS.—

“(1) IN GENERAL.—In accordance with paragraph (2) and after a review of the reports submitted under subsection (a), the Comptroller General of the United States shall submit to Congress and make publically available a report assessing and comparing the data completeness, timeliness, quality, and accuracy of the data submitted under this Act by Federal agencies and the implementation and use of data standards by Federal agencies.

“(2) DEADLINES.—Not later than 30 months after the date on which the Director and the Secretary issue guidance to Federal agencies under section 4(c)(1), and every 2 years thereafter until the date that is 4 years after the date on which

the first report is submitted under this subsection, the Comptroller General of the United States shall submit and make publicly available a report as described in paragraph (1).

“(c) RECOVERY ACCOUNTABILITY AND TRANSPARENCY BOARD DATA ANALYSIS CENTER.—

“(1) IN GENERAL.—The Secretary may establish a data analysis center or expand an existing service to provide data, analytic tools, and data management techniques to support—

“(A) the prevention and reduction of improper payments by Federal agencies; and

“(B) improving efficiency and transparency in Federal spending.

Memorandum.

“(2) DATA AVAILABILITY.—The Secretary shall enter into memoranda of understanding with Federal agencies, including Inspectors General and Federal law enforcement agencies—

“(A) under which the Secretary may provide data from the data analysis center for—

“(i) the purposes set forth under paragraph (1);

“(ii) the identification, prevention, and reduction of waste, fraud, and abuse relating to Federal spending; and

“(iii) use in the conduct of criminal and other investigations; and

“(B) which may require the Federal agency, Inspector General, or Federal law enforcement agency to provide reimbursement to the Secretary for the reasonable cost of carrying out the agreement.

“(3) TRANSFER.—Upon the establishment of a data analysis center or the expansion of a service under paragraph (1), and on or before the date on which the Recovery Accountability and Transparency Board terminates, and in addition to any other transfer that the Director determines is necessary under section 1531 of title 31, United States Code, there are transferred to the Department of the Treasury all assets identified by the Secretary that support the operations and activities of the Recovery Operations Center of the Recovery Accountability and Transparency Board relating to the detection of waste, fraud, and abuse in the use of Federal funds that are in existence on the day before the transfer.

“SEC. 7. CLASSIFIED AND PROTECTED INFORMATION.

“Nothing in this Act shall require the disclosure to the public of—

“(1) information that would be exempt from disclosure under section 552 of title 5, United States Code (commonly known as the ‘Freedom of Information Act’); or

“(2) information protected under section 552a of title 5, United States Code (commonly known as the ‘Privacy Act of 1974’), or section 6103 of the Internal Revenue Code of 1986.

“SEC. 8. NO PRIVATE RIGHT OF ACTION.

“Nothing in this Act shall be construed to create a private right of action for enforcement of any provision of this Act.”.

SEC. 4. EXECUTIVE AGENCY ACCOUNTING AND OTHER FINANCIAL MANAGEMENT REPORTS AND PLANS.

Section 3512(a)(1) of title 31, United States Code, is amended by inserting “and make available on the website described under section 1122” after “appropriate committees of Congress”.

SEC. 5. DEBT COLLECTION IMPROVEMENT.

Section 3716(c)(6) of title 31, United States Code, is amended—

(1) by inserting “(A)” before “Any Federal agency”;

(2) in subparagraph (A), as so designated, by striking “180 days” and inserting “120 days”; and

(3) by adding at the end the following:

“(B) The Secretary of the Treasury shall notify Congress of any instance in which an agency fails to notify the Secretary as required under subparagraph (A).” Notification.

Approved May 9, 2014.

LEGISLATIVE HISTORY—S. 994 (H.R. 2061):

HOUSE REPORTS: No. 113-270 (Comm. on Oversight and Government Reform) accompanying H.R. 2061.

SENATE REPORTS: No. 113-139 (Comm. on Homeland Security and Governmental Affairs).

CONGRESSIONAL RECORD, Vol. 160 (2014):

Apr. 10, considered and passed Senate.

Apr. 28, considered and passed House.

