OIG Panel – DATA Act

Panelist - Bob Taylor, Treasury OIG
What I’ll Talk About Today—

✓ DATA Act Overview

✓ Key Treasury/OMB Guidance

✓ Oversight Requirements

✓ IG Community DATA Act Working Group

✓ Addressing the IG Date Anomaly and Readiness Reviews

✓ Required IG Reviews – A Sneak Peek
DATA Act Overview

Digital Accountability and Transparency Act of 2014

- expand FFATA by disclosing direct Federal agency expenditures and linking Federal contract, loan, and grant spending information to programs of Federal agencies

- establish Government-wide data standards for financial data and provide consistent, reliable, and searchable Government-wide spending data that is displayed accurately on USAspending.gov (or a successor system)

- improve the quality of data submitted to USAspending.gov by holding Federal agencies accountable for the completeness and accuracy of the data submitted
Key Dates

- May 2017 – Treasury/OMB to Ensure Financial Data Is Posted on USAspending.gov (or a successor system)
- May 2018 – Treasury/OMB to Ensure Standards Are Applied to Data on USAspending.gov (or a successor system)
Key Treasury/OMB Guidance

- OMB M-15-12, *Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable*
- DATA Act Implementation Playbook
- Final Data Standards - 57 Data Elements
- Draft DATA Act Schema, Version 0.7
- Still to Come - Finalized Schema and Prototype Data Broker
## The Playbook - Planning

<table>
<thead>
<tr>
<th>Steps for Agencies</th>
<th>Timeline</th>
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<tbody>
<tr>
<td>1. Organize Team</td>
<td>By Spring 2015</td>
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<td>Create an agency DATA Act work group including impacted communities (e.g., CIO, Budget, Accounting, etc.) and Identify Senior Accountability Officer (SAO)</td>
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<td>2. Review Elements</td>
<td>By Spring 2015</td>
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<td>Review list of 83 DATA Act elements and participate in data definitions standardization</td>
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<td>3. Inventory Data</td>
<td>February 2015 – August 2015</td>
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<tr>
<td>Perform inventory of Agency data and associated business processes</td>
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<td>4. Design &amp; Strategize</td>
<td>March 2015 – August 2015</td>
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<tr>
<td>a) Plan changes (e.g., adding Award IDs to financial systems) to systems and business processes to capture data that are complete multi-level (e.g., summary and award detail) fully-linked data</td>
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<td>b) Prepare cost estimates for FY 2017 budget projections</td>
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**Agency Implementation Plans Due to OMB September 2015**
## The Playbook - *Execution*

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<tr>
<td>Implement broker (includes mapping of data from agency schema to the DATA Act schema; and the validation) iteratively</td>
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<td>Test broker outputs to ensure data are valid iteratively</td>
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<tr>
<td>Implement other system changes iteratively (e.g., establish linkages between program and financial data, capture any new data)</td>
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<td>8. Submit Data</td>
<td>March 2016 – May 2017</td>
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<td>Update and refine process (repeat steps 5-7 as needed)</td>
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Source: Treasury Department
Oversight Requirement

Agency Inspectors General– 3 reviews

- *In consultation with GAO*, review a statistically valid sampling of the spending data submitted by the Federal agency
- Submit to Congress and make publically available, a report assessing
  - completeness, timeliness, quality, and accuracy of the data sampled
  - implementation and use of Data Standards by the Federal agency
- Reviews due November 2016, November 2018, November 2020

GAO– 3 similar reviews (assessing and comparing)

- After a review of IG Reports
- Reviews due November 2017, November 2019, November 2021
DATA Act Enacted
- May 9, 2014

Treasury/OMB Issue Data Standards
- By May 2015

1st IG Report
- By Nov 2016

Federal Agencies Start Using Data Standards
- By May 2017

1st GAO Report
- By Nov 2017

Treasury/OMB Ensure Data Standards Applied
- By May 2018

2nd IG Report
- By Nov 2018

2nd GAO Report
- By Nov 2019

3rd IG Report
- By Nov 2020 (IG)

3rd GAO Report
- By Nov 2021 (GAO)
Mission

Assist the IG Community in understanding and meeting its DATA Act oversight requirements by (1) serving as a working level liaison with Treasury, (2) consulting with the Government Accountability Office, (3) developing a common review approach and methodology, and (4) coordinating key communications with other stakeholders.

Stood up January 2015

82 Members from 26 OIGs

Monthly Meetings

Primary Accomplishments To Date

- Consulting with GAO (monthly meetings)
- Define and Communicate Strategy for IG Reporting Anomaly
- Common Methodology for Readiness Review

Next Step

- Common Methodology for Required Review
Addressing the IG Date Anomaly and Readiness Reviews

- **CIGIE Letter to Congress (December 22, 2015)**
  - First agency IG report pushed back 1 year to November 2017. Subsequent reports following November 2019 and November 2021.
  - Encourage IG’s to perform DATA Act “Readiness Reviews” for their agencies

- **Readiness Review Common Methodology**
  - Focus on Agency Implementation
  - Implementation Team and Governance
  - Data Inventory
  - Implementation Plan to OMB
  - Use of Shared Service Providers to be Included in Version 2.0
**Required IG Reviews – A Sneak Peak**

- **Management’s Documentation of Processes and Internal Control is Critical**
  - Completeness, Timeliness, Quality, and Accuracy of Data Submitted
  - Implementation and Use of Data Standards
  - Controls over Source Systems
  - Controls over Data Submission

- **Test Management’s Internal Controls**

- **Test Statistical Sample of Data Submitted**
  - Transaction Level Data
  - Summary Financial Data
Questions?