



At a Glance

Why We Did This Review

We performed this audit to assess the completeness, timeliness, quality and accuracy of fiscal year (FY) 2017 second quarter financial award data submitted for publication on USASpending.gov within the U.S. Environmental Protection Agency's (EPA's) Office of the Chief Financial Officer (OCFO), and to assess the EPA's implementation and use of the governmentwide financial data standards established by the Office of Management and Budget (OMB) and the Treasury.

The Digital Accountability and Transparency Act of 2014 (DATA Act) requires the Inspector General to review a statistically valid sample of the spending data submitted under the act by the EPA and to assess the completeness, timeliness, quality and accuracy of the data sampled and the implementation and use of the data standards.

This report addresses the following:

- *Operating efficiently and effectively.*

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EPA Reported Its Fiscal Year 2017 Second Quarter Financial and Award Data in Accordance With the DATA Act

What We Found

The EPA assessed the accuracy, completeness, quality and timeliness of the FY 2017 second quarter financial and award data submitted for publication on USASpending.gov. The EPA also implemented governmentwide financial data standards established by OMB and the Treasury.

The DATA Act requires the EPA to report and display accurate financial and award data on USASpending.gov.

The EPA complied with OMB Memorandum M-17-04 by certifying that it was in compliance with OMB guidance in providing reasonable assurance that internal controls support the reliability and validity of account-level and award-level data reported on USASpending.gov.

The EPA stated in its Data Act Assurance Statement and its DATA Act Evaluation and Approval Repository Statement that, beginning in FY 2017, the EPA processed financial transactions in accordance with the DATA Act requirements. We noted that historical program activity and budget class levels did not align with DATA Act reporting requirements, and therefore were not being reported in accordance with OMB and Treasury guidance. However, the DATA Act Evaluation and Approval Repository tool recently created by the EPA, as discussed in the "Noteworthy Achievements" section below, resolved this issue. Therefore, no recommendations are being made.

Noteworthy Achievements

The EPA recently created a tool known as the DATA Act Evaluation and Approval Repository, which migrates required reporting data from EPA systems by validating and submitting formatted files to the Treasury. Using the tool, the EPA validated the data and generated the DATA Act files in the acceptable format that were submitted through the Treasury's DATA Act Broker.