



At a Glance

Why We Did This Project

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 U.S.

Environmental Protection Agency (EPA) and to assess the completeness, accuracy, timeliness and quality of the data sampled and the implementation and use of the data standards.

We performed this audit to assess the completeness, accuracy, timeliness and quality of fiscal year (FY) 2019 first quarter financial and award data submitted to USAspending.gov by the EPA's Office of the Chief Financial Officer, 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 U.S. Department of the Treasury (Treasury).

This report addresses the following:

- *Compliance with the law.*
- *Operating efficiently and effectively.*

Address inquiries to our public affairs office at (202) 566-2391 or [OIG WEBCOMMENTS@epa.gov](mailto:OIG_WEBCOMMENTS@epa.gov).

List of [OIG reports](#).

EPA's Fiscal Year 2019 First Quarter Compliance with the Digital Accountability and Transparency Act of 2014

What We Found

We found that the EPA's 2019 first quarter financial and award data was of "higher" quality as defined by the DATA Act audit guide issued by the Council of the Inspectors General on Integrity and Efficiency.

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

The DATA Act audit guide defines data as being of higher, moderate or lower quality based on the highest error rate found in testing the completeness, accuracy and timeliness of data submitted.

We found inconsistencies in processing data that created reporting errors in completeness, accuracy and timeliness for DATA Act reporting purposes. We also found that the EPA did not have documented standard operating policies and procedures for DATA Act reporting. While we found reporting errors and some issues with documentation of policies and procedures, overall, the EPA has complied with the requirements of the DATA Act, submitted financial and award data to the Treasury Broker on time, and had implemented data standards as defined by the OMB and Treasury.

Recommendations and Planned Agency Corrective Actions

We recommend that the Chief Financial Officer and the Assistant Administrator for Mission Support:

1. Develop and document standard operating policies and procedures specific to the completeness, accuracy, timeliness and quality of the EPA's DATA Act reporting (consistent with DATA Act requirements). These procedures should also define roles and responsibilities for performing validation procedures.
2. Continue to coordinate with Treasury to eliminate inconsistent use of OMB and Treasury-established data standards.

The agency agreed with both recommendations and provided acceptable planned corrective actions. We consider the recommendations resolved with corrective actions pending.