What Was Audited
In accordance with the Digital Accountability and Transparency Act of 2014 (DATA Act), the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury) established standards for agencies’ spending data to be displayed on USAspending.gov. As part of quarterly financial and award data submissions, Agency Senior Accountable Officials (SAO) certify data files (DATA Act Files A, B, C, D1, D2).

Acting on behalf of the Office of Inspector General (OIG), Kearney & Company, P.C. (Kearney), an external audit firm, conducted this audit to assess (1) the completeness, accuracy, timeliness, and quality of the financial and award data submitted by the U.S. Agency for Global Media (USAGM) for publication on USAspending.gov and (2) USAGM’s implementation and use of the Government-wide financial data standards established by OMB and Treasury.

What OIG Recommends
OIG made two recommendations that are intended to improve USAGM’s DATA Act submissions. In addition, the status of open recommendations made by OIG for the FY 2017 and FY 2019 DATA Act audits are presented in Appendices G and H, respectively. On the basis of USAGM’s response to a draft of this report, OIG considers the two recommendations resolved, pending further action. A synopsis of management’s response to the recommendations and OIG’s reply follow each recommendation in the Audit Results section of this report. USAGM’s response to a draft of this report is included in its entirety in Appendix I.

What Was Found
Kearney determined that USAGM submitted its fourth quarter of FY 2020 DATA Act submission in a timely manner. Kearney also did not identify any issues with the completeness of summary-level data for DATA Act Files A and B. Furthermore, Kearney did not identify any exceptions during its reconciliation of DATA Act Files B and C. Although Kearney identified some exceptions during its reconciliation of DATA Act File C to DATA Act Files D1 and D2, USAGM officials were able to sufficiently explain the variances. Kearney also tested a statistical sample of 246 certified transactions and identified exceptions related to completeness, accuracy, and timeliness. Specifically, Kearney determined that USAGM had a projected error rate related to completeness of 3.15 percent, related to accuracy of 6.84 percent, and related to timeliness of 8.71 percent. Notwithstanding the exceptions identified, Kearney considered the quality of USAGM’s submission of data for the fourth quarter of FY 2020 to be “Excellent” (the best quality level), based on criteria established by the Council of the Inspectors General on Integrity and Efficiency.

One reason for the exceptions identified during Kearney’s testing of 246 certified transactions was delays in adding information to the Federal Procurement Data System–Next Generation (FPDS–NG). The delays related to issues with the interface between FPDS–NG and USAGM’s accounting system. In addition, Kearney found that USAGM did not perform sufficient quality assurance of the data submitted. Although the quality of USAGM data was considered “Excellent,” additional attention would improve the quality of the data to fulfill the intent of the DATA Act.

Finally, Kearney evaluated USAGM’s implementation and use of the Government-wide financial data standards for spending information. Kearney concluded that USAGM fully implemented and used financial data standards established by OMB and Treasury.