



Office of Inspector General U.S. Environmental Protection Agency **At a Glance**

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November 8, 2021

Why We Did This Audit

The Digital Accountability and Transparency Act of 2014 requires the inspector general to review a statistically valid sample of the U.S. Environmental Protection Agency's spending data submitted under the Act to assess the completeness, accuracy, timeliness, and quality of the data sampled, as well as the EPA's implementation and use of the data standards established by the Office of Management and Budget and U.S. Department of the Treasury.

To satisfy this requirement, we performed this audit on fiscal year 2020 fourth-quarter financial and award data submitted to the Department of the Treasury by the EPA's Office of the Chief Financial Officer.

This audit supports EPA mission-related efforts:

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

This audit addresses top EPA management challenges:

- *Complying with key internal control requirements (data quality).*
- *Fulfilling mandated reporting requirements.*

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EPA's Fiscal Year 2020 Fourth-Quarter Compliance with the Digital Accountability and Transparency Act of 2014

What We Found

We found that the EPA substantially complied with the requirements of the Digital Accountability and Transparency Act of 2014 and submitted financial and award data to the Department of the Treasury's DATA Act Broker on time. Our nonstatistical and statistical tests of the EPA's DATA Act submissions—including those tests that assessed the data attributes of completeness, accuracy, and timeliness—determined that the EPA's fiscal year 2020 fourth-quarter financial and award data were of "higher" quality, as defined by the *CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act*, dated December 4, 2020. The *CIGIE DATA Act Guide* outlines four levels of data quality: excellent, higher, moderate, and lower.

While the data achieved an assessment of "higher" quality, we found that the EPA had not fully implemented the data standards established by the Office of Management and Budget and the Department of the Treasury. We identified specific data inconsistencies and control deficiencies that indicate the EPA could improve its internal controls over implementing data standards and preparing its DATA Act submissions.

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

Recommendations and Planned Agency Corrective Actions

We recommend that the assistant administrator for Mission Support update the EPA's policies and procedures to address the errors identified in this audit, as well as update the EPA's grants management system to align with the DATA Act data standards and provide training to improve the consistency of data entry.

The EPA agreed with our six recommendations and provided acceptable planned corrective actions and estimated completion dates. We consider the recommendations resolved with corrective actions pending.