



UNITED STATES GOVERNMENT
FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF INSPECTOR GENERAL

MEMORANDUM

DATE: November 8, 2021

TO: Chairwoman

FROM: Inspector General

for RM, AIGA

SUBJECT: Audit of Federal Communications Commission's Compliance with the Digital Accountability and Transparency Act of 2014 (Report No. 21-AUD-06-02)

In accordance with Office of Management and Budget (OMB) guidance in OMB Bulletin 15-12, *Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable*, dated May 8, 2014, and the Digital Accountability and Transparency Act of 2014 (DATA Act) (Public Law 113-101), enacted May 9, 2014¹, the Federal Communications Commission (FCC) Office of Inspector General (OIG) submits the final Fiscal Year (FY) 2021 FCC DATA Act audit report.

OIG contracted with Kearney & Company, P.C. (Kearney) to audit the FCC's first quarter (Q1) FY 2021 spending data submitted under the DATA Act in accordance *Government Auditing Standards, 2018 Revision*, issued by the Comptroller General of the United States. Those standards require that Kearney plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives.

The objectives of this performance audit were to assess the completeness, accuracy, timeliness, and quality of the FCC's Q1 FY 2021 financial and spending data submitted for publication on USAspending.gov, in accordance with the DATA Act, and to assess the FCC's implementation of Government-wide data standards.

Kearney found that the FCC submitted its Q1 FY 2021 financial and spending data in advance of the Government-wide reporting deadline. However, the FCC's submission was incomplete. Specifically, the FCC did not submit transaction-level component spending data for the TRS fund. Further, Kearney found that financial and spending data FCC submitted contained completeness, accuracy, and/or timeless errors in one or more data elements and did not meet the quality requirements outlined by OMB. Kearney reported five findings and made nine recommendations, to which FCC management concurred.

¹ The DATA Act, (Public Law 113-101), was enacted May 9, 2014, to expand the reporting requirements pursuant to the Federal Funding Accountability and Transparency Act of 2006.

Kearney is wholly responsible for the attached audit report and the conclusions expressed therein. The OIG monitored Kearney's performance throughout the audit and reviewed their audit report and related documentation. Our review disclosed no instances where Kearney did not comply in all material respects with generally accepted government auditing standards.

Questions regarding this report may be directed to Robert McGriff, Assistant Inspector General for Audit, at (202) 418-0483 or robert.mcgriff@fcc.gov; or Sophie Jones, Deputy Assistant Inspector General for Audit, at (202) 418-1655 or sophila.jones@fcc.gov.

Attachment

cc: Managing Director
Chief Financial Officer/Senior Accountable Official
Chief of Staff
Chief Procurement Executive
Chief Information Officer