



# Audit Report



OIG-24-035

## FINANCIAL REGULATION AND OVERSIGHT

**Audit of the Department of the Treasury's Compliance with the Geospatial Data Act of 2018**

September 18, 2024

Office of Inspector General  
Department of the Treasury

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## Abbreviations

AVA	American Viticultural Area
CFR	Code of Federal Regulations
CIGIE	Council of the Inspectors General on Integrity and Efficiency
FGDC	Federal Geographic Data Committee
GAO	Government Accountability Office
GDA	Geospatial Data Act of 2018
IAA	Interagency Agreement
NSDI	National Spatial Data Infrastructure
OCIO	Office of the Chief Information Officer
Treasury	Department of the Treasury
TTB	Alcohol and Tobacco Tax and Trade Bureau
U.S.C.	United States Code
USGS	United States Geological Survey

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# Audit Report

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September 18, 2024

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This report presents the results of our audit of the Department of the Treasury's (Treasury) compliance with the Geospatial Data Act of 2018 (GDA).<sup>1</sup> Title VII, Subtitle F, Section 759(c) of the GDA requires the Inspector General of a covered agency to submit to Congress an audit of the collection, production, acquisition, maintenance, distribution, use, and preservation of geospatial data by the covered agency on a biennial basis. As a covered agency defined in Section 101 of Title 5, United States Code (U.S.C.),<sup>2</sup> Treasury is responsible for complying with the geospatial data requirements outlined in Section 759(a) of the GDA. Section 759(c) requires that Inspectors General review the respective covered agency's compliance with the following: (1) standards for geospatial data, including metadata<sup>3</sup> for geospatial data, established under Section 757; (2) the 13 covered agency

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<sup>1</sup> P.L. 115-254 (October 5, 2018)

<sup>2</sup> The term "covered agency" means— (i) an executive department, as defined in Section 101 of Title 5, U.S.C., that collects, produces, acquires, maintains, distributes, uses, or preserves data on paper or in electronic form to fulfill the mission of the executive department, either directly or through a relationship with another organization, including a state, local government, Indian tribe, institution of higher education, business partner or contractor of the Federal Government, and the public; (ii) the National Aeronautics and Space Administration; or (iii) the General Services Administration; and does not include the Department of Defense or any element of the intelligence community.

<sup>3</sup> GDA describes metadata for geospatial data as information about geospatial data including the content, source, vintage, accuracy, condition, projection, method of collection, and other characteristics or descriptions of the geospatial data.

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responsibilities under Section 759(a); and (3) limitations on the use of federal funds under Section 759A.<sup>4</sup>

Treasury's Office of the Chief Information Officer (OCIO) is responsible for the overall oversight of Treasury's responsibilities under the GDA. Treasury's Chief Information Officer serves as Treasury's Senior Appointed Official for Geospatial Information and has agency-wide responsibility, accountability, and authority for geospatial information issues. Of the Treasury bureaus and offices, only the Alcohol and Tobacco Tax and Trade Bureau (TTB) has reportable geospatial data. TTB's Director of the Office of Analytics is responsible for TTB's compliance with GDA requirements.

The objective of our audit was to assess Treasury's compliance with the 13 covered agency responsibilities as identified under Section 759(a) of the GDA. To accomplish our objective, we reviewed applicable laws, regulations, and Treasury and TTB policies and procedures related to the GDA. In addition, we coordinated with key Treasury and TTB personnel responsible for compliance with the covered agency responsibilities to confirm our prior understanding of, and obtain any process updates relating to, Treasury's compliance activities.

For this biennial report, the scope of our audit included reviewing documentation governing Treasury's collection, production, acquisition, maintenance, distribution, use, and preservation of geospatial data; related policies and procedures; and other activities required under 759(a) since our prior report, *Audit of the Department of the Treasury's Compliance with the Geospatial Data Act of 2018* (OIG-22-040).<sup>5</sup> Our audit scope did not include an evaluation of Treasury's compliance with the requirements included in Sections 759(c)(1) and 759(c)(3) because comprehensive geospatial data standards had not been established by the Federal

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<sup>4</sup> Except as provided otherwise, on and after the implementation date, a covered agency may not use federal funds for the collection, production, acquisition, maintenance, or dissemination of geospatial data that does not comply with the applicable standards established under Section 757.

<sup>5</sup> Treasury Office of Inspector General, [\*Audit of the Department of the Treasury's Compliance with the Geospatial Data Act of 2018\*](#), OIG-22-040 (Sept. 26, 2022)

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Geographic Data Committee (FGDC).<sup>6,7</sup> Additionally, the audit scope did not include documentation and activities of the Internal Revenue Service and certain pandemic programs under the respective jurisdictional oversight of the Treasury Inspector General for Tax Administration and the Special Inspector General for Pandemic Recovery.<sup>8</sup> Fieldwork was conducted remotely from February 2024 through July 2024. Appendix 1 provides a more detailed description of our audit objectives, scope, and methodology.

## Results in Brief

We found that Treasury complied with the applicable 13 covered agency responsibilities identified under Section 759(a) of the GDA.<sup>9</sup> For example, Treasury’s published Geospatial Data Strategy<sup>10</sup> aligns with the National Spatial Data Infrastructure (NSDI) Strategic Plan. Treasury also maintains an Enterprise Data Inventory, which identifies data sets available for sharing with the public. Additionally, Treasury’s Data Governance Board continues to promote the use of quality data in decision-making and operations, and Treasury has a designated Senior Appointed Official for Geospatial Information. Treasury entered into an updated Interagency Agreement (IAA) with the Department of the Interior’s United States Geological Survey (USGS) to provide shared services support to Treasury in meeting the requirements of the GDA. This support includes the GeoPlatform,<sup>11</sup> GDA implementation,

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<sup>6</sup> FGDC is an interagency committee established within the Department of the Interior which acts as the lead entity in the executive branch for the development, implementation, and review of policies, practices, and standards relating to geospatial data.

<sup>7</sup> In a letter dated November 30, 2023, the Council of the Inspectors General on Integrity and Efficiency (CIGIE) notified the Senate Committee on Commerce, Science, and Transportation and the House Committee on Science, Space, and Technology of limitations relating to this biennial reporting period. See Appendix 5 of this report for the letter.

<sup>8</sup> The Special Inspector General for Pandemic Recovery has jurisdiction over pandemic programs under the Coronavirus Economic Stabilization Act of 2020. This Act is contained within the Coronavirus Aid, Relief, and Economic Security Act.

<sup>9</sup> Sections 759(a)(4), 759(a)(9), 759(a)(10), 759(a)(11), and 759(a)(12) were not applicable to Treasury. Please refer to appendix 2 for further detail regarding these sections.

<sup>10</sup> <https://home.treasury.gov/system/files/136/Treasury-Geospatial-Data-Strategy.pdf>

<sup>11</sup> The Geospatial Platform is a cross-agency collaborative effort and shared service that embodies the principles and spirit of open government, emphasizing government-to-citizen communication, accountability, and transparency. The platform can be accessed at [geoplatform.gov](https://geoplatform.gov).

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geospatial portfolio management, GDA reporting, and NSDI coordination, governance and implementation activities. These and other activities Treasury performed to comply with the 13 covered agency responsibilities are further detailed in appendix 2 of this report.

In our previous biennial report, *Audit of the Department of the Treasury's Compliance with the Geospatial Data Act of 2018* (OIG-22-040), we reported one finding and made one recommendation. We found that TTB did not have written standard quality review procedures for ensuring that American Viticultural Areas (AVA)<sup>12</sup> are mapped correctly in the AVA Map Explorer.<sup>13</sup> In response, TTB management concurred with our recommendation and outlined a planned corrective action. Specifically, TTB would update its AVA program procedures. TTB implemented and closed its corrective action in Treasury's Joint Audit Management Enterprise System (JAMES) on January 30, 2023.<sup>14</sup> During this audit, we reviewed TTB's updated procedures and concluded that TTB's corrective action was responsive and met the intent of our recommendation. That is, TTB developed and implemented standard quality review procedures for ensuring that AVAs are mapped correctly in the AVA Map Explorer. Therefore, there are no findings or recommendations in this report.

As part of our reporting process, we provided a draft of this report to Treasury and TTB management. In a response sent by e-mail, both Treasury and TTB management concurred with the audit results. Treasury and TTB declined to provide a formal written

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<sup>12</sup> An AVA is a delimited growing region having a name, a delineated boundary, and distinguishing features. Per 27 Code of Federal Regulations (CFR), Part 9, distinguishing features may include climate, geology, soils, physical features, and elevation. An AVA designation allows vintners and consumers to attribute a quality, reputation, or other characteristic of wine made from grapes grown in an area to the wine's geographic origin. The establishment of an AVA allows vintners to more accurately describe the origin of their wines to consumers and helps consumers identify wines that they may purchase.

<sup>13</sup> The AVA Map Explorer is an interactive map tool on TTB's website that can be used to view the boundaries of all established and proposed AVAs. The AVA Map Explorer has information about each AVA, including its state and county, when it was established, other AVAs it contains or is within, and a link to its codified official boundary description. <https://www.ttb.gov/wine/ava-map-explorer>

<sup>14</sup> JAMES is the official audit tracking system for Treasury. JAMES is an interactive system accessible to both Treasury Office of Inspector General and bureau management. Audit report recommendations are tracked in JAMES starting at issuance and through completion of all actions related to findings and recommendations.



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response to the draft report, as there were no findings or recommendations.

## Background

### Geospatial Data Act

The GDA was enacted on October 5, 2018. The GDA defines geospatial data as information that is tied to a location on the Earth, including the geographic location and characteristics of natural or constructed features and boundaries on the Earth, and is generally represented in vector datasets by points, lines, polygons, or other complex geographic features or phenomena. Geospatial data may be derived from, among other things, remote sensing, mapping, and surveying technologies; and includes images and raster datasets, aerial photographs, and other forms of geospatial data or datasets in digitized or non-digitized form.

The GDA requires covered agencies to comply with the following 13 responsibilities under Section 759(a):

1. prepare, maintain, publish, and implement a strategy for advancing geographic information and related geospatial data and activities appropriate to the mission of the covered agency, in support of the strategic plan for NSDI prepared under Section 755(c);
2. collect, maintain, disseminate, and preserve geospatial data such that the resulting data, information, or products can be readily shared with other federal agencies and non-federal users;
3. promote the integration of geospatial data from all sources;
4. ensure that data information products and other records created in geospatial data and activities are included on agency record schedules that have been approved by the National Archives and Records Administration;
5. allocate resources to fulfill the responsibilities of effective geospatial data collection, production, and stewardship with

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regard to related activities of the covered agency, and as necessary to support the activities of the FGDC;

6. use the geospatial data standards, including the standards for metadata for geospatial data, and other appropriate standards, including documenting geospatial data with the relevant metadata and making metadata available through the GeoPlatform;
7. coordinate and work in partnership with other federal agencies, agencies of state, tribal, and local governments, institutions of higher education, and the private sector to efficiently and cost-effectively collect, integrate, maintain, disseminate, and preserve geospatial data, building upon existing non-federal geospatial data to the extent possible;
8. use geospatial information to (a) make federal geospatial information and services more useful to the public; (b) enhance operations; (c) support decision making; and (d) enhance reporting to the public and to Congress;
9. protect personal privacy and maintain confidentiality in accordance with federal policy and law;
10. participate in determining, when applicable, whether declassified data can contribute to and become a part of NSDI;
11. search all sources, including the GeoPlatform, to determine if existing federal, state, local, or private geospatial data meets the needs of the covered agency before expending funds for geospatial data collection;
12. to the maximum extent practicable, ensure that a person receiving federal funds for geospatial data collection provides high-quality data; and
13. appoint a contact to coordinate with the lead covered agencies for collection, acquisition, maintenance, and dissemination of the National Geospatial Data Asset data themes used by the covered agency.

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## Treasury Geospatial Data

Treasury's OCIO is responsible for the oversight of implementing the GDA. Treasury's Chief Information Officer serves as Treasury's Senior Appointed Official for Geospatial Information. Since geospatial data is part of Treasury's overall data inventory, OCIO coordinates with Treasury's Chief Data Officer in implementing the GDA. Of the Treasury bureaus and offices, only TTB has reportable geospatial data. TTB's Director of the Office of Analytics ensures that TTB's geospatial data complies with GDA requirements.

TTB's geospatial data consists of boundary descriptions, known as shapefiles, which graphically represent areas that are designated as AVAs. The official boundaries recognized by TTB are codified in 27 Code of Federal Regulation (CFR) part 9, *American Viticultural Areas*. The AVA Map Explorer on TTB's website allows users to view AVAs within the United States using geographic information software.

## **Audit Results**

We found that Treasury complied with the applicable 13 covered agency responsibilities required under Section 759(a) of the GDA, as detailed in appendix 2 of this report.<sup>15</sup> In summary, Treasury's Geospatial Data Strategy, published May 2021, aligns with the NSDI Strategic Plan. We confirmed there have been no updates to either the Geospatial Data Strategy or NSDI Strategic Plan since our last audit. Treasury has an established Enterprise Data Inventory, which identifies data sets available for sharing with the public. Treasury's geospatial data inventory is available on Data.gov<sup>16</sup> and on the GeoPlatform. We reviewed Data.gov and the GeoPlatform to confirm that Treasury's geospatial data inventory is still available for sharing with the public. Also, we confirmed that Treasury's geospatial metadata descriptions are published in the

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<sup>15</sup> Sections 759(a)(4), 759(a)(9), 759(a)(10), 759(a)(11), and 759(a)(12) were not applicable to Treasury.

<sup>16</sup> [Data.gov](https://data.gov) is the Federal Government's open data site and aims to make government more open and accountable.

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appropriate format, as required by the Project Open Data Metadata Schema for Data.gov.<sup>17</sup>

We reviewed Treasury's Advisory Council Charter and confirmed that Treasury established a Data Governance Board to promote the use of quality data and geospatial data in decision-making and operations. We confirmed there have been no updates to the Advisory Council Charter. Treasury has also allocated resources to fulfill the GDA agency responsibilities. Treasury's OCIO confirmed that during fiscal year 2024, dedicated federal staff, who are fully funded by general shared services funding, are responsible for Treasury GDA activities. In addition, Treasury appointed a Senior Official as the point of contact for geospatial information. Further, we reviewed Treasury's updated IAA with the Department of the Interior's USGS and confirmed that the scope of work detailed in the IAA provides for shared services support to Treasury in meeting the requirements of the GDA. This support includes the GeoPlatform, GDA implementation, geospatial portfolio management, GDA reporting, and NSDI coordination, governance and implementation activities. This IAA is part of the government's shared services initiative which is designed to assist agencies to effectively produce and share their geospatial data, services, and applications across the government and externally.

We reviewed TTB's administration of the AVA program. Specifically, we reviewed what resources TTB allocated to fulfill the GDA responsibilities. We reviewed TTB's organizational chart and note that TTB established an organizational structure that consists of personnel with defined roles and responsibilities to support GDA activities. Also, TTB ensures AVA boundaries are available to the public through the AVA Map Explorer online application. TTB utilizes a contractor<sup>18</sup> to provide application system updates and maintenance of the AVA Map Explorer. Finally, we reviewed TTB's AVA Map Explorer on TTB's website and traced all data from the AVA Map Explorer to the AVAs codified in 27 CFR part 9. We determined that all established AVAs and their

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<sup>17</sup> DCAT-US Schema v.1.1.1 – The DCAT-US schema is the standardized metadata specification for describing all datasets and application programming interfaces (APIs) within a government agency's comprehensive data inventory. It was formerly known as the Project Open Data Metadata Schema.

<sup>18</sup> TTB currently contracts directly with a contractor to develop the AVA Map Explorer application and digitize new AVA boundaries.

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requisite information are correctly plotted and published on the AVA Map Explorer.

We also reviewed TTB's policies and procedures established for the AVA program. We noted that TTB has internal policies and procedures related to AVA petition and rulemaking; digitizing an AVA boundary; and uploading AVAs to the AVA Map Explorer. In our previous biennial report, *Audit of the Department of Treasury's Compliance with the Geospatial Data Act of 2018* (OIG-22-040), we found that TTB did not have standard quality review procedures for ensuring that AVAs are mapped correctly in the AVA Map Explorer. We reviewed the written procedures developed by TTB in response to our recommendation and concluded that TTB's standard quality review procedures met the intent of our recommendation. Therefore, there are no findings or recommendations in this report.

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We appreciate the courtesies and cooperation provided to our staff during the audit. If you wish to discuss this report, you may contact me at (202) 597-1802 or Veleria Tettey, Audit Manager, at (202) 597-1811. Major contributors to this report are listed in appendix 3. A distribution list for this report is provided as appendix 4.

/s/

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## Appendix 1: Objectives, Scope, and Methodology

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The objective of our audit was to assess the Department of the Treasury's (Treasury) compliance with the 13 covered agency responsibilities as identified under Section 759(a) of the Geospatial Data Act of 2018 (GDA).

For this biennial report, the scope of our audit included reviewing documentation governing Treasury's collection, production, acquisition, maintenance, distribution, use, and preservation of geospatial data; related policies and procedures; and other activities required under Section 759(a) since our prior report, *Audit of the Department of the Treasury's Compliance with the Geospatial Data Act of 2018* (OIG-22-040). The audit scope did not include documentation and activities of the Internal Revenue Service and certain pandemic programs under the respective jurisdictional oversight of the Treasury Inspector General for Tax Administration and the Special Inspector General for Pandemic Recovery.

### Limited Scope

Section 759(c) of the GDA requires that Inspectors General biennially review the respective covered agency's compliance with the following: (1) standards for geospatial data, including metadata for geospatial data, established under Section 757; (2) the 13 covered agency responsibilities under Section 759(a); and (3) limitations on the use of federal funds under Section 759A. Section 757 of the GDA requires the Federal Geographic Data Committee (FGDC) to develop and issue standards for geospatial data in accordance with the Office of Management and Budget's Circular A-119 and, once such standards exist, the covered agency Inspector General must audit all three areas noted above. As of the time of our audit, FGDC had not established comprehensive geospatial data standards. Therefore, we could not evaluate the audit requirements included in Sections 759(c)(1) and 759(c)(3) of the GDA. Additionally, please refer to appendix 5 for a letter from the Council of the Inspectors General on Integrity and Efficiency to Congress regarding the Inspectors General inability to conclusively report on two of the three audit requirements.

## Appendix 1: Objectives, Scope, and Methodology

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To accomplish our objective, we performed the following activities during audit fieldwork conducted from February 2024 through July 2024:

- i. Reviewed applicable federal laws, regulations, and guidance, including, but not limited to:
  - *Geospatial Data Act of 2018* (P.L. 115-254, Title VII, Subtitle F);
  - Government Accountability Office's (GAO) *Standards for Internal Control in the Federal Government*, GAO-14-704G (September 10, 2014);
  - Office of Management and Budget Circular A-123 – *Management's Responsibility for Enterprise Risk Management and Internal Control*, (July 5, 2016);
  - 27 Code of Federal Regulations (CFR) Part 9 – *American Viticultural Areas (AVA)*;
  - 44 United States Code (U.S.C.), 3301, *Definition of Records*; and
  - *National Spatial Data Infrastructure Strategic Plan 2021-2024* (November 2020).
- ii. Reviewed Treasury and Alcohol and Tobacco Tax and Trade Bureau (TTB) policies, procedures, and guidelines established for Treasury's GDA implementation activities including:
  - *Treasury Geospatial Data Strategy* (May 2021);
  - *Treasury Data Governance Board Charter* (January 2021);
  - *Treasury Data Advisory Council Charter* (November 2020);
  - *Managing TTBs AVA Online Content – RRD S 7640.17* (May 2024); and

## Appendix 1: Objectives, Scope, and Methodology

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- *Evaluating and Responding to American Viticultural Area Petitions – RRD S 7640.16 (December 2022).*
- iii. Coordinated with the following Treasury and TTB key personnel involved with the GDA, and requested confirmation of any documentation and process updates, relating to GDA activities, including:
- Chief Data Officer, TTB;
  - Assistant Director, Data Governance, Office of Data Analytics, TTB;
  - AVA Program Manager, TTB;
  - Senior Auditor, Office of Inspector General Liaison, TTB;
  - Deputy Chief Information Officer, Treasury;
  - Chief Data Officer, Treasury;
  - Deputy Chief Data Officer, Treasury;
  - Supervisory Management and Program Analyst, Geospatial Point of Contact, Treasury; and
  - Director of Financial System Technology, Treasury.
- iv. Reviewed key documents related to GDA activities, including:
- *Treasury Covered Agency Annual Report and Self-Assessment (2023);*
  - *FGDC GDA Report to Congress (2020, 2021, and 2024);*
  - *TTB's National Archives and Records Administration Record Schedule DAA-0564-2013-0005 (September 23, 2014);*
  - Interagency Agreement 2031KW24M00106 with the US Department of Geological Survey; and



## Appendix 1: Objectives, Scope, and Methodology

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- TTB task orders under General Services Administration federal supply schedules GS-35F-0385P and GS-35F-253CA.
- v. Reviewed related websites, including:
- TTB's websites for the AVAs and AVA Map Explorer;  
<https://www.ttb.gov/wine/ava-establishment-dates>  
<https://www.ttb.gov/wine/ava-map-explorer>
  - Federal government open data website for TTB's dataset and schema used for documenting and listing datasets on data.gov;  
<https://catalog.data.gov/dataset/ava-map-explorer>  
<https://resources.data.gov/resources/dcat-us/#main-content>
  - GeoPlatform for TTB's Geospatial data and metadata; and  
<https://www.geoplatform.gov/metadata/49979602-5733-4afe-b855-659b42243d86>
  - FGDC website for geospatial data standards.  
<https://www.fgdc.gov/standards>
- vi. We assessed the reliability of data by performing the following:
- Provided TTB with GAO's data reliability questionnaire which provides guidance on identifying controls within the system under audit; reviewed TTB's responses, and identified controls established within the AVA Map Explorer application.
  - Traced all data from the AVA Map Explorer to 27 CFR Part 9 and determined that all established AVAs and their requisite information are correctly plotted and published on the AVA Map Explorer.

## Appendix 1: Objectives, Scope, and Methodology

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- For the contracted mapping software that TTB uses to map the AVA, we reviewed the December 2023 Independent Audit Report on the effectiveness of controls within the contractor’s managed cloud services advanced system. The Service Organization Controls 3 report reported that management’s assertion that the controls within the contractor’s managed cloud services advanced system, were effective within the period January 1, 2023 to December 31, 2023.
- vii. We assessed internal controls and compliance with laws and regulations necessary to conclude on our audit objective. We reviewed GAO’s *Standard for Internal Control in the Federal Government* to identify the components of internal control and principles that related to the context of the audit objective. Specifically, we determined the control environment, control activities, risk assessment, monitoring, and information and communication, including the following principles, were relevant to the audit objective:
- Principle 3 - *Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity’s objectives*
  - Principle 4 - *Management should demonstrate a commitment to recruit, develop, and retain competent individuals*
  - Principle 8 - *Management should consider the potential for fraud when identifying, analyzing, and responding to risks*
  - Principle 11 - *Management should design the entity’s information system and related control activities to achieve objectives and respond to risks*
  - Principle 13 – *Management should use quality information to achieve the entity’s objectives*
  - Principle 14 – *Management should internally communicate the necessary quality information to achieve the entity’s objectives*
  - Principle 15 – *Management should externally communicate the necessary quality information to achieve the entity’s objectives*

## Appendix 1: Objectives, Scope, and Methodology

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- Principle 16 - *Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results*
- Principle 17 - *Management should remediate identified internal control deficiencies on a timely basis*

We assessed management's design and implementation of internal control relating to the administration of the GDA by reviewing updated policies and procedures and confirming with Treasury and TTB officials that no changes occurred to previously evaluated policies, procedures and processes. Because our review was limited to these aspects of internal control, our audit may not disclose all internal control deficiencies that may have existed at the time of this audit.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## Appendix 2: Assessment of 13 Covered Agency Responsibilities

Requirements under the Geospatial Data Act of 2018 (GDA)	Treasury Compliance	Results
Section 759(a)(1) – Prepare, maintain, publish, and implement a strategy for advancing geographic information and related geospatial data and activities appropriate to the mission of the covered agency, in support of the strategic plan for the National Spatial Data Infrastructure (NSDI) prepared under Section 755(c) geospatial strategy.	Met	Treasury published and implemented its Geospatial Data Strategy – May 2021, which aligns with NSDI Strategic Plan.
Section 759(a)(2) – Collect, maintain, disseminate, and preserve geospatial data such that the resulting data, information, or products can be readily shared with other federal agencies and non-federal users.	Met	Treasury established an Enterprise Data Inventory, which identifies data sets available for sharing with the public. Treasury’s Geospatial data inventory is available on Data.gov and on GeoPlatform.
Section 759(a)(3) - Promote the integration of geospatial data from all sources.	Met	Treasury established a Data Governance Board to promote the use of quality data and geospatial data in decision-making and operations.
Section 759(a)(4) – Ensure that data information products and other records created with geospatial data and activities are included on agency record schedules that have been approved by the National Archives and Records Administration.	N/A	Alcohol and Tobacco Tax and Trade Bureau’s (TTB) American Viticultural Area (AVA) Map Explorer tool is a non-record as it is a digital copy of paper records with no meaningful difference in content from the paper records.
Section 759(a)(5)- Allocate resources to fulfill the responsibilities of effective geospatial data collection, production, and stewardship with regard to related activities of the covered agency, and as necessary to support the activities	Met	Treasury has allocated resources to effectively fulfill the responsibilities of effective geospatial data collection, production, and stewardship. The Office of Chief Information Officer’s (OCIO) GDA activities are met through the use of existing

## Appendix 2: Assessment of 13 Covered Agency Responsibilities

<p>of the Federal Geographic Data Committee (FGDC).</p>		<p>resources from the OCIO Enterprise Technology Governance program and also through collaboration with Treasury's Office of the Chief Data Officer. The Treasury organizational chart for GDA responsibilities lists assigned personnel and their specific responsibilities related to GDA implementation.</p>
<p>Section 759(a)(6) – Use the geospatial data standards, including the standards for metadata for geospatial data, and other appropriate standards, including documenting geospatial data with the relevant metadata and making metadata available through the GeoPlatform.</p>	<p>Met</p>	<p>Treasury's geospatial metadata descriptions are published on the GeoPlatform in an FGDC-compliant format as required by Data.gov Project Open data Metadata Schema-US Schema v.1.1</p>
<p>Section 759(a)(7) – Coordinate and work in partnership with other federal agencies, agencies of state, tribal, and local governments, institutions of higher education, and the private sector to efficiently and cost-effectively collect, integrate, maintain, disseminate, and preserve geospatial data, building upon existing non-Federal geospatial data to the extent possible.</p>	<p>Met</p>	<p>Treasury entered into an Interagency Agreement with the Department of the Interior's United States Geological Survey, (USGS) where USGS will provide support to the requesting agency in meeting the requirements of the GeoPlatform shared service which includes GeoPlatform, GDA implementation, geospatial portfolio management, GDA reporting, NSDI coordination, governance and implementation activities.</p>
<p>Section 759(a)(8) – Use geospatial information to: (A) make federal geospatial information and services more useful to the public; (B) enhance operations; (C) support decision making; and (D) enhance reporting to the public and to Congress.</p>	<p>Met</p>	<p>TTB employs the AVA Map Explorer Tool in its review of petitions to establish new AVAs; to confirm overlapping and/or embedded AVAs; and to ensure any concerns with the boundaries are aired for public</p>

## Appendix 2: Assessment of 13 Covered Agency Responsibilities

		comment through the rulemaking process.
Section 759(a)(9) – Protect personal privacy and maintain confidentiality in accordance with federal policy and law.	N/A	Treasury does not handle privacy-related or confidential information related to geospatial data.
Section 759(a)(10) – Participate in determining, when applicable, whether declassified data can contribute to and become a part of the NSDI.	N/A	Treasury’s geospatial dataset does not contain classified data.
Section 759(a)(11) – Search all sources, including the GeoPlatform, to determine if existing federal, state, local, or private geospatial data meets the needs of the covered agency before expending funds for geospatial data collection.	N/A	Treasury does not collect geospatial data. TTB utilizes an existing data source from the contractors mapping software to map AVA boundaries published in 27 CFR part 9- <i>American Viticultural Areas</i> .
Section 759(a)(12) – Ensure that to the maximum extent practicable, a person receiving federal funds for geospatial data collection provides high-quality data.	N/A	Treasury does not receive or expend federal funds for collecting geospatial data. TTB utilizes an existing data source from the contractor’s mapping software to map AVA boundaries published in 27 CFR part 9- <i>American Viticultural Areas</i> .
Section 759(a)(13) – Appoint a contact to coordinate with the lead covered agencies for the collection, acquisition, maintenance, and dissemination of the National Geospatial Data Asset data themes used by the covered agency.	Met	Treasury has appointed the Deputy Assistant Secretary, Information Systems and Chief Information Officer, as the Senior Appointed Official for Geospatial Information.

## Appendix 3: Major Contributors to This Report

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Veleria Tettey, Audit Manager  
Christopher Young, Auditor-in-Charge  
Kevin Smithers, Auditor  
Aziza Harvey-Johnson, Auditor  
Jennifer Cho, Referencer

## **Appendix 4: Report Distribution**

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### **Department of the Treasury**

Deputy Assistant Secretary for Information Systems and Chief  
Information Officer  
Office of the Chief Data Officer  
Office of Strategic Planning and Performance Improvement  
Treasury, Risk and Control Group

### **Alcohol and Tobacco Tax and Trade Bureau**

Administrator  
Office of Strategic Planning and Program Evaluation,  
Regulations and Rulings Division

### **Council of the Inspectors General on Integrity and Efficiency**

Executive Chair

### **Office of Management and Budget**

Budget Examiner

### **U.S. Senate**

Chairwoman and Ranking Member  
Committee on Commerce, Science, and Transportation  
Chairman and Ranking Member  
Committee on Homeland Security and Governmental Affairs

### **U.S. House of Representatives**

Chairman and Ranking Member  
Committee on Science, Space, and Technology  
Chairman and Ranking Member  
Committee on Oversight and Accountability





### COUNCIL OF THE INSPECTORS GENERAL ON INTEGRITY AND EFFICIENCY

November 30, 2023

The Honorable Maria Cantwell  
Chairwoman  
The Honorable Ted Cruz  
Ranking Member  
Committee on Commerce, Science,  
and Transportation  
United States Senate  
Washington, D.C.

The Honorable Frank Lucas  
Chairman  
The Honorable Zoe Lofgren  
Ranking Member  
Committee on Science, Space,  
and Technology  
U.S. House of Representatives  
Washington, D.C.

Dear Chairpersons and Ranking Members:

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) appreciates your leadership on geospatial data issues. The Geospatial Data Act of 2018<sup>1</sup> (the Act) mandates oversight through Federal Inspectors General (IG) to ensure effective implementation of the related requirements. Specifically, the Act requires biennial IG audits to evaluate the following:

1. Covered Agencies' compliance with geospatial data and metadata standards established under the Act.
2. Covered Agencies' compliance with responsibilities outlined in the Act.
3. Covered Agencies' compliance with the limitation of Federal funding for noncompliant datasets.<sup>2</sup>

We are writing this letter on behalf of CIGIE to inform you about an important timing concern related to the biennial audits conducted by the IG community. The standards required for implementation of the Act by Covered Agencies have not yet been issued by the Federal Geographic Data Committee (FGDC). As of now, there is no projected release date available. Consequently, the full implementation of the Act is delayed, which in turn limits the IG community's ability to conduct a comprehensive biennial audit in Fiscal Year 2024. We cannot assess compliance with two of the three audit requirements (specifically, audit evaluation tasks 1 and 3 listed above). To address this challenge, CIGIE has taken proactive measures to establish a consensus within the IG community on an audit approach for the Fiscal Year 2024 audits.

After careful deliberation and similar to our prior audits, the Covered Agency IG representatives have concluded that audits focused on assessing the progress of Covered Agencies toward compliance with the Act, including their adherence to the Act's requirements outlined in section 759(a), 43 U.S.C. § 2808(a), would offer the most value to the covered agencies, Congress, and the Public.

<sup>1</sup> Pub. L. No. 115-254, Subtitle F (2018), codified at 43 U.S.C. §§ 2801-2811.

<sup>2</sup> 43 U.S.C. § 2808(c).

## Appendix 5: CIGIE Letter to Congress

In our view, this approach is appropriate due to the inherent challenges in determining the precise standards that audits should utilize to assess compliance at this time. Moreover, it is important to note that the limitation on the use of Federal funds for noncompliant geospatial data will not apply until 5 years after FGDC's establishment of standards. As such, compliance with the limitation is not yet auditable.

This approach would provide each Covered Agency IG with the flexibility to conduct additional testing as needed, depending on the geospatial footprint of the respective covered agency. The relevant IG would make this determination as they see fit.

Furthermore, among the 16 federal agencies specified under the Act, more than half of them do not accumulate or publish substantial or significant volumes of new geospatial assets on a biennial basis. Consequently, many IG audit teams are contemplating the adoption of weighted or risk-based approaches. Additionally, the CIGIE Legislation Committee has encouraged Congress to repeal the requirement that IGs conduct a biennial audit to allow IGs the flexibility to assess the risks of geospatial data at the agencies they oversee and provide a cost-effective, risk-based review if appropriate.

Should you or your staffs have any questions about our approach or other aspects of our collective Geospatial Data Act oversight activities, please do not hesitate to contact us at 202-208-5475. In the alternative, please feel free to have your staff contact Andrew Cannarsa, CIGIE's Executive Director, at 202-292-2603.

Sincerely,



Mark L. Greenblatt  
Chair, Council of the Inspectors General  
on Integrity and Efficiency  
Inspector General  
U.S. Department of the Interior



Robert P. Storch  
Chair, Council of the Inspectors General on  
Integrity and Efficiency, Technology  
Committee  
Inspector General, U.S. Department of Defense

cc: The Honorable Gary C. Peters, Chairman  
The Honorable Rand Paul, Ranking Member  
Committee on Homeland Security and Government Affairs

The Honorable James Comer, Chairman  
The Honorable Jamie Raskin, Ranking Member  
House Committee on Oversight and Accountability

The Honorable Jason Miller, Deputy Director OMB and Executive Chair, Council of the  
Inspectors General on Integrity and Efficiency

The Honorable Gene Dodaro, Comptroller General GAO

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