Rillor

RESEARCH REPORT

What audits found about USAspending and FPDS data quality

What GAO and inspector general audits from 2010 to 2026 found about USAspending data quality: dollar errors, miscoded fields, nonreporting agencies, unreported other transaction agreements and duplicate subawards.



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Summary

Audits of federal contract and award data measured different fields, agencies and periods, so each finding holds only for its own scope and date [1, 2].

- The 24 Chief Financial Officers (CFO) Act agencies self-certified their Federal Procurement Data System (FPDS) data as 97.68 percent accurate on average for fiscal years 2017 to 2022, according to the Office of Management and Budget (OMB) [3]. The Government Accountability Office (GAO) found that none of their fiscal year 2023 data quality reports met all relevant reporting requirements [3].
- GAO's samples count a record as consistent only when every tested element matches agency records. On that test, 2 to 7 percent of fiscal year 2012 awards were fully consistent, and 24 to 34 percent of award transactions in the fourth quarter of fiscal year 2018 [4, 5].
- In the last government-wide round of inspector general audits, on one quarter of fiscal year 2020 or 2021 data, 37 of 57 offices of inspector general (OIGs) found accuracy errors in dollar fields [1, 6]. The Potential Total Value of Award and Current Total Value of Award fields "had the highest absolute dollar amount of errors" [1].
- GAO found that 49 of the 152 agencies in the U.S. government's consolidated financial statements did not report to USAspending.gov in fiscal year 2022, and it did not assess whether they were required to [6, 7].
- GAO identified $77.5 billion in Department of Defense other transaction agreements (OTAs), agreements other than standard contracts and grants, reported in SAM.gov for fiscal years 2021 to 2025 and not reported to USAspending.gov [6]. Public Law 119-106, approved on 11 September 2026, adds those agreements to the definition of a federal award [8].
- In a November 2023 report, GAO estimated that about 70 percent of fiscal year 2019 Phase II awards in two small business research programs used subcontractors or consultants, while about 10 percent of the programs' awards display subawards on USAspending.gov [9]. In another, on grant data, it found 26 percent of non-COVID-19 grant subaward records likely duplicates [10].
- Coded fields failed in audited samples. GAO found about 18 percent of 107 sampled contracts at three departments coded incorrectly for competition, in a July 2010 report [11]. An inspector general found 42 of 128 COVID-19 contract actions at one agency mislabeled for competition in spring 2020 [12].
- The requirement in the Digital Accountability and Transparency Act of 2014 (DATA Act) for inspectors general to audit their agencies' spending data expired in 2021 [6]. Public Law 119-106 restores the reviews for the 24 CFO Act agencies, with a first report due within one year of enactment and then at least every two years [8, 13].

Background

FFATA and the DATA Act. The Federal Funding Accountability and Transparency Act of 2006 (FFATA) required federal award information to be public and required OMB to set up a free public website, "which became what is now known as USAspending.gov" [6]. The site launched in December 2007 and at first carried only award obligations [6]. The Digital Accountability and Transparency Act of 2014 (DATA Act) added appropriation and outlay amounts and linked award information to programs and other agency financial information [6].

Section 6 of the DATA Act required each agency's inspector general to "review a statistically valid sampling of the spending data submitted under this Act by the Federal agency" and to report on "the completeness, timeliness, quality, and accuracy of the data sampled and the implementation and use of data standards" [14]. GAO describes the act as requiring three such OIG reports [15]. "The requirement for IGs to conduct audits of the data their agencies submitted to USAspending.gov expired in 2021," GAO told a Senate committee in March 2026 [6].

Where contract records start. Under section 4.604 of the Federal Acquisition Regulation (FAR), responsibility for the completion and accuracy of each contract action report (CAR) "resides with the contracting officer who awarded the contract action" [16]. The contracting officer confirms the CAR for accuracy before the award is released, and it must be completed in FPDS within three business days after award [16]. Each agency's chief acquisition officer also submits to the General Services Administration (GSA) "an annual certification of whether, and to what degree, agency CAR data for the preceding fiscal year is complete and accurate" [16].

GAO calls FPDS "the government's principal repository for procurement information, some of which is displayed on USAspending.gov, the official source of federal spending data," and counted about $755 billion in procurement obligations reported to it for fiscal year 2024 [3]. SAM.gov replaced FPDS as that repository on 24 February 2026 [6].

What USAspending checks. USAspending says it "relies on internal validations of data within source systems outside of the Treasury Department (such as FPDS and SAM.gov)," and that data extracted from them "may not always align with the data standards, definitions, and requirements" set in OMB and Treasury guidance [17]. The Congressional Research Service (CRS) tells users that search results "may be incomplete or contain inaccuracies" and traces the issues to GAO's June 2014 report [18].

Method

Question. What published audits found about federal award data in USAspending.gov and FPDS, by field, segment and year.

Sources. GAO reports, testimony and posts from July 2010 to November 2026, three single-agency OIG reviews, a CRS report, two laws, FAR 4.604, 31 U.S.C. 901 and USAspending's disclosures and code. GAO's summaries stand in for the individual OIG reports they cover [1, 2].

How. Each figure keeps its source's scope and period. No figures from different reports are combined, averaged or set in a trend. "Derived" marks arithmetic on a source's numbers. This report calls the OIG reports GAO summarized in July 2020 the 2019 round [2] and the 57 it summarized in July 2022 the 2021 round [15].

Report	What was measured	Period
GAO-14-476 [4]	Awards fully consistent with agency records on 21 elements	Fiscal year 2012
GAO-18-138 [19]	Award records fully consistent with agency sources	Second quarter, fiscal year 2017
GAO-20-75 [5]	Award transactions fully consistent on all applicable elements	Fourth quarter, fiscal year 2018
GAO-20-540 [2]	51 OIG reports, the 2019 round	First quarter, fiscal year 2019
GAO-22-105427 [1]	57 OIG reports, the 2021 round	One quarter per OIG, fiscal years 2020 and 2021
GAO-24-106214 [7]	Nonreporting agencies, other transactions, unlinked records	Fiscal years 2020 to 2022
GAO-24-106399 [9]	Subawards under 198 research awards	Fiscal year 2019
GAO-24-106237 [10]	Grant subaward duplicates, about 6 million records	Report of 16 November 2023
GAO-25-107469 [3]	Agency data quality reports and procedures	Fiscal year 2023
GAO-10-833 [11]	Competition codes against contract files, 107 contracts at three departments	Report of 26 July 2010

Report	What was measured	Period
DHS OIG-22-07 [12]	One agency's COVID-19 contract actions	13 March to 31 May 2020
GSA OIG A170121 [20]	Small business procurements, judgmental sample	Fiscal years 2016 and 2017
SBA OIG testimony [21]	The agency's own contract actions	Fiscal years 2008 and 2009

Comparability, in GAO's words. "The results in this report cannot be directly compared with prior GAO or OIG reports because of differences in audit scope, methodologies and procedures," GAO wrote of the 2021 round, citing also changes in guidance, data standards and Treasury's DATA Act broker [1]. It wrote that the 2019 round's results "cannot be compared to prior GAO or OIG reports" for similar reasons [2].

Projection. "According to the IG Guide, OIGs were to calculate but not project error rates for individual data elements of the statistically selected sample" [1]. Dollar errors are "not projectable because the statistical sample design focused on estimation of nonfinancial attributes and not on monetary amounts" [1]. In the 2021 round, 46 of 57 OIGs tested a sample and reported projected error rates, and 10 tested a full population and reported actual error rates [1].

Scales. In the 2019 round, higher quality meant an error rate of 0 to 20 percent, moderate 21 to 40 percent and lower 41 percent and above [2]. In the 2021 round, a scorecard rated 0 to 69.999 points lower, 70 to 84.999 moderate, 85 to 94.999 higher and 95 to 100 excellent [1].

Selection. GAO-25-107469 reviewed agency procedures at a "nongeneralizable selection of agencies and components," so those results "cannot be used to make inferences about other agencies and components" [3].

Findings

1. Self-certified accuracy against audit results

"According to OMB, from fiscal year 2017 through fiscal year 2022, the 24 Chief Financial Officers (CFO) Act agencies self-certified that the procurement data submitted to FPDS were, on average, 97.68 percent accurate and 99.14 percent complete and timely for 25 key data elements," GAO reported in September 2025 [3].

GAO then checked the reports behind such certifications. Of 70 agencies that reported to FPDS for fiscal year 2023, 36, or 51 percent, confirmed completing procurement data quality reports, and the other 34 accounted for about 0.26 percent of the $759.2 billion in contract obligations reported that year [3]. None of the 24 CFO Act agencies' reports met all relevant reporting requirements, of 10 that GAO identified in OMB guidance [3]. Two did not certify that data were entered on time, and 19 missed OMB's deadline [3]. OMB staff "confirmed that they do not have formal procedures to review agencies' annual procurement data quality reports" [3].

Agencies' own verification and validation (V&V) results, which GAO took from agency documents, show elements below their targets [3].

Agency and FPDS element	FY2021	FY2022	FY2023
Health and Human Services (HHS), Date Signed	77.9%	75.9%	88.4%
HHS, Base and All Options Value	81.8%	79.2%	81.0%
HHS, Base and Exercised Options Value	82.1%	80.1%	78.5%
Veterans Affairs (VA), Date Signed	97.5%	87.9%	89.1%
VA, Estimated Ultimate Completion Date	98.3%	83.4%	83.6%

Source: [3], Table 1.

"Both HHS and VA consider accuracy rates below 95 percent to require corrective action," GAO wrote, yet "neither agency documented corrective action plans for FPDS data elements that scored below this threshold for consecutive years" [3]. At the Department of Energy (DOE), the sampling method "did not prescribe a statistically valid method for random sampling of contract action reports," and the procedures "specified rerunning the sample until it obtains the desired representation of transaction types" [3]. GAO's product page lists its recommendation to DOE as closed and implemented [22].

GAO's own projectable samples worked at the record level. In fiscal year 2012, "between 2 percent and 7 percent of the awards contained information that was fully consistent with agencies' records" for all 21 data elements tested [4]. In the second quarter of fiscal year 2017, "only between 0 to 1 percent of award records were fully consistent," against "56 to 75 percent of the newly-required budgetary records" [19]. In the fourth quarter of fiscal year 2018, 24 to 34 percent of award transactions were fully consistent on all applicable elements, and 84 to 96 percent of budgetary transactions [5]. A record-level rate counts a record as inconsistent when any one tested element differs, so it measures something different from an element-level rate such as the 97.68 percent average [3].

One inspector general set certification beside testing. The Small Business Administration (SBA) "certified to the accuracy of its FY 2008 contracting data," its inspector general testified in April 2010, yet 92 percent of a random sample of its contract actions contained one or more inaccurate or incomplete data elements in FPDS [21]. For fiscal year 2009 the share was about 97 percent, while "fewer problems were noted with each data element" [21]. Common problems included business size, North American Industry Classification System (NAICS) codes, award type, DUNS numbers and place of performance [21].

The OIG rounds also rated data overall. In the 2021 round, 45 of 57 OIGs rated their agencies' data higher (18) or excellent (27), 8 moderate and 4 lower [1]. Data were "more complete than they were accurate or timely" [15]. Error rates of 0 to 5 percent were reported for completeness by 43 of 56 OIGs, for timeliness by 30 and for accuracy by 26 [1].

2. Errors in dollar fields

"Many (37 of 57) OIGs reported that the statistical sample item test results identified accuracy errors on certain monetary data elements," GAO wrote of the 2021 round, and "The Potential Total Value of Award and Current Total Value of Award monetary data elements had the highest absolute dollar amount of errors" [1].

Procurement element, 2021 round	OIGs reporting errors	Absolute dollar value of errors
Potential Total Value of Award	26	$828,464,250,023
Current Total Value of Award	25	$7,008,967,549
Obligation	15	$358,363,033
Federal Action Obligation	15	$64,469,238

Source: [1], Table 2.

These are absolute errors summed from OIG samples, and they are not projectable [1].

In the 2019 round, 32 of 51 OIGs reported accuracy errors in monetary elements [2]. For procurement awards, 29 OIGs reported $383,602,276,812 in errors on Potential Total Value of Award and 28 reported $9,329,393,508 on Current Total Value of Award [2]. GAO wrote that the IG Guide notes such values "are not projectable but can be reported to provide additional information and to provide an indication of their magnitude" [2].

GAO reported a cause inside FPDS: "some OIGs reported errors in the monetary data elements Current Total Value of Award and Potential Total Value of Award because of known calculation issues within FPDS" [1]. Citing guidance from the FAEC DATA Act Working Group, it wrote that "award modifications may be inconsistent with the data reported in File D1 because of the way FPDS calculates award amounts" [1]. In the same round, 41 of 57 OIGs reported errors that came from external third parties, among them SAM, FPDS and Treasury's DATA Act broker, and were not attributable to their agencies [1].

Agencies' own V&V also found errors in contract value fields. GAO defines Base and All Options Value as "the agreed-upon total contract or order value, including all options (if any)," and Base and Exercised Options Value as "the contract value for the base contract and any options that have been exercised" [3]. HHS rated both from 78.5 to 82.1 percent accurate in fiscal years 2021 to 2023 [3].

3. Agencies absent from USAspending

GAO found that "49 of the 152 agencies that reported information in the consolidated financial statements of the U.S. government" did not report data to USAspending.gov for fiscal year 2022 [25]. Of the 49, 25 were executive branch agencies that together "accounted for more than $5 billion in net outlays for fiscal year 2022" [25].

GAO stated the limits of that count: "Although many nonreporting agencies may not be required to report, neither the Department of the Treasury nor the Office of Management and Budget (OMB) have clear responsibility for determining which agencies must report" [7]. It "did not assess whether any of these are among the 'executive agencies' required to report to USAspending.gov" [6]. USAspending lists examples of entities that do not report, among them the Legislative Branch, the Federal Reserve System, the U.S. Postal Service and Amtrak [23].

GAO's 2022 WatchBlog added a government-wide figure: "Federal agencies spent $10.1 trillion in fiscal year 2021. But $131.8 billion of that was not reported, according to USAspending.gov" [24]. Treasury's fiscal year 2022 agency financial report showed COVID-19 obligations that "exceeded the amounts it reported to USAspending.gov by more than $195 billion" [25].

Unlinked records. For fiscal years 2020 to 2022, "over 12 million financial and award records, totaling more than $1.3 trillion in obligations, were unlinked" [7]. On the award side, over 10 million records with over $1.2 trillion in obligations were unlinked, so users "would be missing information such as agency accounts, program activities, and DEFCs" [7]. GAO traces the cause to "an award identifier that when incompatible

causes the records to be unlinked" [7]. In an earlier review, for the period ending 31 March 2021, 19 of 101 agencies "did not include data in the required file that links budget and award information," and "hundreds of billions of dollars in obligations were reported with a program activity of 'Unknown/Other'" [26].

Treasury publishes its own measures. Its Agency Submission Statistics table was created "in response to user feedback requesting greater transparency into the completeness of agency data" and shows missing accounts, reporting differences in obligations and unlinked awards for each agency [27]. The API endpoint behind it, `/api/v2/reporting/agencies/overview/`, sorts agencies by `unlinked_contract_award_count`, `unlinked_assistance_award_count`, `missing_tas_accounts_count` and `obligation_difference` [28].

4. Other transaction agreements outside USAspending

Other transaction agreements (OTAs) "are legally binding agreements other than standard contracts and grants that authorized government agencies may use and are not subject to certain federal acquisition laws and requirements" [6]. For fiscal years 2020 to 2022, GAO found over $40 billion in OTAs on agency websites or the FPDS OTA Module that "were not reported to USAspending.gov and included more than $10 billion that appeared to be related to COVID-19" [7]. "Because USAspending.gov does not contain an identifier for OTAs, there is not a systematic way to identify OTAs on USAspending.gov" [7].

The agencies read the law differently. OMB advised agencies to report OTAs based on the type of funding with which they more closely align, while Treasury held that "OTAs do not fall within the express FFATA definition of 'federal award'" [6, 7]. In March 2026 GAO reported "$77.5 billion in OTAs that were reported by the Department of Defense in SAM.gov from fiscal year 2021 through 2025 but were not reported to USAspending.gov" [6].

Congress then changed the definition. H.R. 2069, the Stop Secret Spending Act of 2025, passed the House by voice vote on 20 July 2026 and the Senate by unanimous consent on 7 August 2026, and was signed on 11 September 2026 as Public Law 119-106 [29]. The law amends FFATA so that a federal award "includes other transaction agreements" [8]. It requires the Secretary of the Treasury, not later than three years after enactment, to ensure that OTA data are "automatically transmitted to the website" and that a centralized view of them is available there [8]. Three years after 11 September 2026 is 11 September 2029 (derived). If that is not done within one year, Treasury must publish a report listing the relevant agencies' OTAs for the preceding fiscal year [8]. On the matters for Congress in GAO's 2023 report, its product page still reads: "As of February 2026, Congress has not enacted legislation to address this matter" [25].

5. Subaward completeness and duplicates

Research awards. Based on a generalizable sample of 198 fiscal year 2019 awards, GAO estimated that "approximately 70 percent of SBIR/STTR Phase II awards" in the Small Business Innovation Research and Small Business Technology Transfer programs used subcontractors or consultants. Based on its review of USAspending.gov, "few SBIR/STTR awards (about 10 percent) display subawards" [9]. GAO called the

reporting limits "a government-wide issue and not unique to SBIR/STTR awards" [9]. For STTR Phase II awards in fiscal year 2020, "subawards for 91 percent (253 of 278) of the prime awards reported to USAspending.gov were not reported" [7].

USAspending's own disclosure. Prime recipients of contracts and grants report subawards to SAM.gov, since the old system, FSRS, "was retired on March 8, 2025" [30]. USAspending states: "Duplication of subaward records is common" [30]. Prime recipients often re-report every subaward to date under a prime award, which can lead to "excessively large subaward amounts which sometimes exceed the prime award amount" [30]. The March 2025 migration added "controls ... that should prevent duplication for subaward records going forward," and "agency internal controls and practices vary widely with regard to monitoring and ensuring compliance with subaward data reporting" [30].

Grant subawards (assistance data). In a November 2023 report, testing "roughly 6 million grant subaward records," GAO found "26 percent of non-COVID-19 grant subawards and 11 percent of COVID-19 grant subawards" likely duplicates, with few validation tests in FSRS [10]. It also found one grant subaward record of "$1 quintillion, and five other grant subaward records with amounts that exceeded the United States' gross domestic product for the year in which they were reported" [6]. In March 2025 GSA launched the subaward portal in SAM.gov and Treasury added subaward data limitations to USAspending.gov, and all four recommendations are closed as implemented [10]. In November 2026 GAO reported that subaward reporting, with reports inaccurate or not submitted, was among the four state oversight deficiencies cited most often in a nongeneralizable sample of 96 single audit findings from 2020 to 2024 [34].

6. Competition and other coded fields

Extent competed. Comparing FPDS with contract files for 107 randomly selected contracts at the Departments of Defense, the Interior and Homeland Security, GAO found "about 18 percent of the contracts sampled were coded incorrectly," with errors in both directions [11].

The Department of Homeland Security OIG reviewed the Federal Emergency Management Agency (FEMA): "Of the 128 COVID-19 contract actions FEMA awarded under unusual and compelling urgency from March 13, 2020 through May 31, 2020, it mislabeled 42, or approximately 33 percent, as 'full and open competition after exclusion of sources'" [12]. Six lacked the COVID-19 National Interest Action code, at least four were completed in FPDS more than 30 days after award, and "FEMA was not aware of some errors before we brought them to its attention" [12].

Industry codes and business size. GSA's OIG reviewed "a judgmental sample of the 30 largest small business procurements awarded by the FAS Office of Assisted Acquisition Service" in fiscal years 2016 and 2017, totaling $752 million [20]. In 10 procurements totaling $274 million, the NAICS codes in FPDS-NG did not match the award documents, and four of them, totaling $89 million, were large business procurements recorded as small business ones [20]. The cause sat in the system: "FPDS-NG pre-populates the NAICS codes for task orders using the NAICS code for the base contract and does not allow contracting officers to modify the NAICS codes, even when the code is inaccurate" [20].

Text fields and dates. In GAO's reviews of second-quarter fiscal year 2017 and fourth-quarter fiscal year 2018 data, agencies differed in how they interpreted and applied OMB's definitions for Award Description and Primary Place of Performance [5, 19]. USAspending says maintaining data quality for the award description field "has been persistently challenging for federal agencies," with descriptions that "involve administrative codes rather than words, or lack meaningful information altogether" [31]. Date Signed and Estimated Ultimate Completion Date appear in the agency V&V results in Finding 1 [3].

Identifiers. In fiscal year 2023 and 2024 USAspending award data, contracts and assistance together, GAO counted 20.3 million awards: 12.8 million with a valid unique entity identifier (UEI) matched to SAM entity data, 7.4 million with no UEI, "mostly for financial assistance aggregate awards that do not require a UEI," and 2,969 with an invalid UEI [32]. GAO matched 2,074 awards to an exclusion active at the time of the transaction and wrote that "these matches by themselves do not indicate that the awards were improper or involved fraud, waste, or abuse" [32].

Timing. Department of Defense and Army Corps of Engineers procurement data "are published on a 90-day delay" in FPDS, which "affects the availability of data on USAspending.gov for these agencies" [33].

7. Oversight after 2021

When the OIG requirement expired, GAO suggested "that Congress consider extending the previous requirement for IGs to review their agencies' data submissions on a periodic basis" [6].

GAO-25-107469 made 12 recommendations: five to OMB, three to GSA and one each to Defense, Energy, HHS and VA [3]. Its product page lists the Energy, HHS and one GSA recommendation as closed and implemented, and the others as open [22]. For OMB the page reads: "As of August 2026, OMB had not addressed this recommendation" [22]. GAO also found that "As of May 2025, GSA had consolidated and retired 10 of its 13 IAE legacy systems" and lacked a plan and timeline to modernize the other three, FPDS among them [3]. The product page records that GSA "expects to fully retire FPDS in fiscal year 2029" [22], while GAO's testimony dates SAM.gov's replacement of FPDS as the repository to 24 February 2026 [6].

Public Law 119-106 restores inspector general reviews in a narrower form. FFATA's Section 6(a) now covers "each agency described in paragraphs (1) and (2) of section 901(b) of title 31," with a report not later than one year after enactment and then at least once every two years until ten years after enactment [8]. Those paragraphs list 24 departments and agencies [13], against 57 OIG reports in the 2021 round [15]. The law requires each agency head to "ensure that the data is complete and accurate" [8]. Within one year, Treasury must also post "the total amount of Federal spending on Federal awards for which data has not been posted to the website" [8].

Treasury's recommendations from GAO-18-138 are closed as implemented, including the Agency Submission Statistics page, and both OMB recommendations are open [19]. From GAO-22-104702, seven Treasury recommendations are implemented, and two OMB recommendations are open, with no OMB update as of 27 March 2025 [26].

Implications

The findings point to checks a data team can run before using these records.

1. **Record the pull date and source system with every extract.** Department of Defense and Army Corps of Engineers procurement records arrive on a 90-day delay [33].
2. **Sum obligations, and read the value fields with care.** OIGs found "the highest absolute dollar amount of errors" in Potential Total Value of Award and Current Total Value of Award [1].
3. **Check agency coverage.** Compare the agencies in an extract with those expected, using USAspending's list of entities that do not report [23] and the Agency Submission Statistics table [27].
4. **Count unlinked awards before joining award and account data.** The reporting overview endpoint returns unlinked contract and assistance award counts for each agency [28].
5. **Look outside USAspending for other transaction agreements.** SAM.gov holds them [6], and Public Law 119-106 gives Treasury until three years after enactment, 11 September 2029 (derived), to transmit them automatically to USAspending.gov [8].
6. **Deduplicate subawards before summing them.** Test for subaward totals above the prime award [30], and treat a prime award that shows no subawards as unknown [7, 9].
7. **Spot-check the coded fields an analysis depends on against award documents.** Competition codes [11, 12], NAICS codes on task orders [20] and award descriptions [31] all failed in audited samples.
8. **Match entities on UEI and keep the unmatched share visible.** Millions of award records carry no UEI [32].
9. **Treat self-certified accuracy as an agency statement.** The 97.68 percent average is OMB's summary of agency certifications, and GAO found gaps in the reports behind them [3].

Rillor's public procurement records carry their version and datasheet with each delivery, so an analysis can name the exact records it used.

Limits of this analysis

- The figures come from different scopes and periods (Method). GAO states that its OIG summaries cannot be directly compared with prior GAO or OIG reports, and dollar errors are not projectable [1, 2].
- No audited government-wide accuracy figure for contract data after the 2021 round was found. GAO-25-107469 reports agency V&V results and certification gaps [3].
- Several findings concern grant or assistance data [6, 10, 34]. They are labelled as such and say nothing directly about contract records.
- The single-agency OIG audits [12, 20, 21] each describe one agency and one period, and the SBA testimony gives no sample sizes [21].
- No source reviewed measures subaward duplication after the March 2025 controls [30].
- No OIG report under Public Law 119-106, and no automatic transmission of OTA data, was found by 12 November 2026.
- This report tested no records itself. Every figure is the cited source's.

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