

**Audit Checklist #10  
Collecting Information for Reliability Assessments**

**INTRODUCTION/INSTRUCTIONS FOR COMPLETING THE QUESTIONNAIRE**

It may be helpful to obtain documentation about the data if it is available, whether from a large and complicated system or a simple spreadsheet, and to review it before questioning individuals responsible for and familiar with the data. Established systems are likely to have many processes documented. This questionnaire is developed to gather basic information necessary to assess the reliability of the data being used in our audits. Review each of the questions and record the appropriate response, whether the answer is “yes,” “no,” or “N/A”. Justification for all “N/A” responses should be documented. There is a space for comments after each question.

**GENERAL INFORMATION**

Relevant documentation to request could include the following items: Check the items that are attached.

- Information on a system’s purpose and structure \_\_\_\_\_
- Information on data elements (or fields) in the system \_\_\_\_\_
- Financial statement audit reports \_\_\_\_\_
- Survey form used to collect the data \_\_\_\_\_
- Internal/External Reviews of the quality of the data \_\_\_\_\_
- Contractor or consultant studies \_\_\_\_\_
- Summaries of ongoing or planned audits, reviews, etc. \_\_\_\_\_

The work described in this questionnaire should be done by auditors, analysts and examiners as an essential part of the information gathering phase of the review.

<b>A. PRELIMINARY QUESTIONS</b>				
<i>Consider asking officials in an interview or written request some of the following questions if they are relevant and cannot be obtained from the documentation you may have reviewed.</i>				
<b>STEP/COMMENTS</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>	<b>REF</b>
1. When was the system created, and what is its purpose?				
2. How does the organization use the data from the system?				
3. Who are the primary users?				
4. How do users access the system?				

**A. PRELIMINARY QUESTIONS**

*Consider asking officials in an interview or written request some of the following questions if they are relevant and cannot be obtained from the documentation you may have reviewed.*

STEP/COMMENTS	YES	NO	N/A	REF
5. How and where are data collected?				
6. Who is responsible for data entry?				
7. How current are the data?				
8. How frequently are data entered?				

**A. PRELIMINARY QUESTIONS**

*Consider asking officials in an interview or written request some of the following questions if they are relevant and cannot be obtained from the documentation you may have reviewed.*

STEP/COMMENTS	YES	NO	N/A	REF
9. Who has access to enter or update information in the database?				
10. What procedures ensure that the data system consistently captures all data occurrences (records, observations) and all data elements?				
11. Is there written documentation of these procedures?				

**A. PRELIMINARY QUESTIONS**

*Consider asking officials in an interview or written request some of the following questions if they are relevant and cannot be obtained from the documentation you may have reviewed.*

STEP/COMMENTS	YES	NO	N/A	REF
<p>12. Does the system have any edit checks or controls to help ensure that the data are entered accurately? For example,</p> <ul style="list-style-type: none"> <li>• Does someone review at least a sample of data entries to ensure that key fields are accurate, non-duplicative, and sensible? If so, how often?</li>   <li>• Are there electronic safeguards, such as error messages for out-of-range entries or inconsistent entries?</li>   <li>• What are the procedures for follow-up if errors are found, and who is responsible for correcting them?</li>   <li>• Do systematic reviews or exception reports examine accuracy and present error rates? How frequently?</li> </ul>				

**A. PRELIMINARY QUESTIONS**

*Consider asking officials in an interview or written request some of the following questions if they are relevant and cannot be obtained from the documentation you may have reviewed.*

STEP/COMMENTS	YES	NO	N/A	REF
13. Have there been changes to any of these procedures (including how a data element is defined, entered, or maintained) over the period of time for which you are requesting data? If so, please explain.				
14. Has the system had problems that would affect the quality of the data, such as system crashes during which data were lost? If so, please explain.				

**B. ADDITIONAL QUESTIONS FOR CONSIDERATION**

*To assess the reliability of the data for your purposes, it may be useful to discuss with agency officials or other users of the data, such as academic researchers, how you intend to use the data. In that discussion, consider asking the following questions:*

STEP/COMMENTS	YES	NO	N/A	REF
15. What is your opinion of the quality of the data, specifically their completeness and accuracy?				
16. Are there any data limitations such as data elements that are often incomplete or incorrect? If so, please explain.				

**B. ADDITIONAL QUESTIONS FOR CONSIDERATION**

*To assess the reliability of the data for your purposes, it may be useful to discuss with agency officials or other users of the data, such as academic researchers, how you intend to use the data. In that discussion, consider asking the following questions:*

STEP/COMMENTS	YES	NO	N/A	REF
17. How would any limitations affect the intended use of the data?				
18. Are there concerns about timeliness or usability? If so, please explain.				

**B. ADDITIONAL QUESTIONS FOR CONSIDERATION**

*To assess the reliability of the data for your purposes, it may be useful to discuss with agency officials or other users of the data, such as academic researchers, how you intend to use the data. In that discussion, consider asking the following questions:*

STEP/COMMENTS	YES	NO	N/A	REF
19. Are there any purposes for which the data should not be used? If so, please explain.				
20. What steps have others taken to clean or otherwise improve the data in order to conduct an analysis (for example, imputation of missing fields, weighting)?				

**B. ADDITIONAL QUESTIONS FOR CONSIDERATION**

*To assess the reliability of the data for your purposes, it may be useful to discuss with agency officials or other users of the data, such as academic researchers, how you intend to use the data. In that discussion, consider asking the following questions:*

<b>STEP/COMMENTS</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>	<b>REF</b>
21. Is the organization taking any action to correct problems? If so, please explain.				

### C. SUMMARY

*In asking these questions, you are looking for information on known limitations of the data. You are not looking for confirmation that the data are reliable. You must use your own judgment to make the assessment. You may be using data from statistical databases or data derived from samples or surveys, such as the Current Population Survey. If so, you may also need information on the following (which, for established systems, may be publicly available from the source):*

- Population definition;
- Sample design;
- Description of data editing procedures, including imputation, if used;
- Impact of imputation;
- Unit and item non-response rates;
- Non-sampling error;
- Comparability with related data, if any;
- Information on limitations obtained from users, not producers, if applicable.

*In developing your interview questions or information request, incorporate the questions or documents from above that are relevant for your assessment. You can start an interview or information request with language like the following, specifying the purpose of the request and data to be used:*

We are conducting a review of \_\_\_\_\_. In this review, we plan to use data from your agency's \_\_\_\_\_ database or \_\_\_\_\_ program. We are following government auditing standards which require that we assess the reliability of the data we use in our products. Therefore, we would like to ask you questions about the completeness and accuracy of the data and the information system that produces the data. The data fields we are interested in using are \_\_\_\_\_ for the purpose of \_\_\_\_\_.

**D. DOCUMENTING THE COMPLETED QUESTIONNAIRE**

***This questionnaire should be clearly documented in the audit documentation or TeamMate and that the results of the data reliability check are reported in the audit scope and methodology.***

*Source: GAO's Publication entitled, "Assessing the Reliability of Computer-Processed Data," GAO-09-680G, July 2009, External Version I, Appendix I, Collecting Information for Reliability Assessments*