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# Record of Data Reliability Assessment

See *Assessing the Reliability of Computer-Processed Data*, Version 1, Sept. 2002, GAO-02-15G, for related guidance.

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Title **Summary of Data Reliability Assessment for  
(name of data base)**

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Purpose: Document steps taken to assess the reliability of data and the assessment decision.

(Note: A separate summary sheet should be completed and included in the audit documentation for each data source used in the engagement.)

Source of data: \_\_\_\_\_ Documentation Reference \_\_\_\_\_

Data elements used (List or provide audit documentation reference.) \_\_\_\_\_

How the data will be used in final product (Indicate all that apply.)

- Sole support for findings, conclusions, or recommendations
- One of multiple sources of evidence for findings, conclusions, or recommendations
- Information with important implications
- Background only

Steps taken to determine that the data set is complete (Includes all cases/records that it should.)

Note: Indicate only those steps performed; all steps are not required for every engagement.

- Review of related documentation \_\_\_\_\_ Documentation Reference \_\_\_\_\_
- Interview/s with knowledgeable agency official/s \_\_\_\_\_
- Electronic/manual data testing \_\_\_\_\_
- Comparison to published data \_\_\_\_\_
- Logic tests \_\_\_\_\_
- Other \_\_\_\_\_
- Review of related internal controls \_\_\_\_\_
- Traced selection/sample from source documents \_\_\_\_\_

**Steps taken to assess the extent of incomplete (missing) data for each required data element**

Note: Indicate only those steps performed; all steps are not required for every engagement.

	Documentation Reference
___ Review of related documentation	_____
___ Interview/s with knowledgeable agency official/s	_____
___ Electronic/manual testing for missing data	_____

**Steps taken to assess the accuracy of required data elements**

Note: Indicate only those steps performed; all steps are not required for every engagement.

___ Review of related documentation	_____
___ Interview/s with knowledgeable agency official/s	_____
___ Electronic/manual testing for obvious errors	_____
___ Advanced electronic testing	_____
___ Traced selection/sample of data to source documents	_____
___ Review of related internal controls	_____

**What data limitations, if any, were discovered during the assessment process?**

(Describe or refer to related audit documentation.)

	Documentation Reference
_____	_____
_____	_____
_____	_____

**Assessment decision as to the sufficiency of the reliability of required data elements for the purposes of engagement product:**

	Documentation Reference
___ The required data elements are sufficiently reliable for the purposes of this engagement.	_____
___ The required data elements are not sufficiently reliable for the purposes of this engagement.	_____
___ Other (explain) _____	_____

**Approval by Assistant Director for Engagement** \_\_\_\_\_