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# Summary of Review of Existing Information for 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 Document Review and Interviews for Data Reliability Assessment for Use of Data from the (name of data base)**

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Purpose: Summarize (1) what documents were reviewed, (2) which officials were interviewed, and (3) resulting findings related to the sufficiency of the reliability of critical data elements.

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

**This form is intended as a template and should be expanded as necessary for individual items.**

**Initial data reliability planning document** Documentation Reference  
\_\_\_\_\_

**Staff member(s) reviewing documents** Unit  
\_\_\_\_\_  
\_\_\_\_\_ \_\_\_\_\_  
\_\_\_\_\_

<b>List of documents reviewed</b>	Source	Doc. Reference
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

<b>List of individuals interviewed</b>	Organization	Doc. Reference
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Collectively, do the documents reviewed and interviews performed provide an understanding of:**

Note: Check items for which we obtained information. All items will not necessarily be checked. Check the "Data Reliability Concerns" column if problematic issues related to the item were discovered in the Related Information Review.

	_____	Data Reliability Concerns? (check if yes)
➤ how data are collected?	_____	_____
➤ practices/controls ensuring that all records/observations are included?	_____	_____
➤ how data are structured (data dictionary, etc.)?	_____	_____
➤ practices/controls (such as edit checks) that help ensure that data are entered accurately?	_____	_____
➤ timing and results of any audits of the system that produces the data?	_____	_____
➤ known uses of the data?	_____	_____
➤ timing and results of any data quality reviews?	_____	_____
➤ any known limitations of the data?	_____	_____
➤ any compensating controls (i.e., verification of data by program recipient) that help ensure the quality of the data?	_____	_____
➤ quality control practices, such as data verification to source documents, that are performed by the audited entity or a contractor?	_____	_____
➤ other concerns?	_____	_____

**Briefly summarize collective findings of review/interviews as related to the sufficiency of reliability of data for the intended use of the engagement.**

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**Do the collective findings of the review/interviews raise significant reservations about using some or all of the required data elements for the intended purposes of the audit?**

Yes \_\_\_\_\_ No \_\_\_\_\_ Uncertain \_\_\_\_\_