

Assessing Data Reliability

(3 hours)

Course Overview

A sound audit and final report are only as good as the data on which they are based. As a result, assessing and reporting on the reliability of the data are key for any performance audit. This 3-hour course covers a number of topics related to assessing data reliability including when an assessment is needed and what a data reliability framework looks like. Through lecture, examples, and exercises, it covers the process an audit team should go through to plan the assessment, test the data, and evaluate and document the results.

CPEs: 3

Who Should Attend

This course is designed to help federal, state or local government auditors understand the foundation and steps involved in a data reliability assessment. As such, it can be useful for new auditors and seasoned ones who may want a refresher on how to enhance data reliability in their work.

Course Objectives

Participants will be better able to

- Understand data reliability and whether an assessment is needed
- Plan and conduct a data reliability assessment
- Make a data reliability determination
- Document and report the results of a data reliability assessment

Course Topics

Understanding Data Reliability

- Link to Government Auditing Standards
- Definitions of data and reliability
- GAO guidance on assessing data reliability
- Determining when an assessment is needed
- Overview of data assessment framework

Assessing Data Reliability

- Factors to consider
- Common steps

- Review existing information
- Interview staff
- Test data
- Use source records
- Consider information system controls

Determining Data Reliability

- Sufficiently reliable
- Not sufficiently reliable
- Undetermined reliability

Reporting on Data Reliability

- Documenting the assessment
- Examples for reporting on data reliability