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Government Accountability Office  
441 G St., NW  
Washington, DC 20548  
GAO-09-680G

Re: Feedback on *Assessing the Reliability of Computer-Processed Data* guidance

Dear GAO,

The Association of Local Government Auditors (ALGA) appreciates the opportunity to provide feedback to GAO regarding the update of the *Assessing the Reliability of Computer-Processed Data* guidance issued in 2009. ALGA represents more than 350 organizational members comprised of more than 2,300 individuals. This topic is of interest to our members, and we encourage individual audit organizations and members to comment independently should they choose to do so.

We have reviewed the *Assessing the Reliability of Computer-Processed Data* guidance in its entirety. Overall, we believe the guidance continues to be relevant. We provide four comments below for the GAO to consider while updating the guidance.

1. We are unsure of the timeline for issuing the updated guidance. Therefore, we suggest releasing it after the Yellow Book update, then any Yellow Book references and any necessary language changes can be included in the *Assessing the Reliability of Computer-Processed Data* guidance update.
2. Since not all audits are requested, consider changing the word 'requester' to a more generic term, such as 'stakeholder,' 'report user,' or other similar term.
3. Page 26 suggests three options when data are not sufficiently reliable. Consider adding a fourth option to redefine the research question to determine the impact on the agency being audited when data are not sufficiently reliable. This fourth option would help tie in with guidance presented in the second paragraph under the bullet points on page 26 and on page 29 in the section titled "Not Sufficiently Reliable Data." This referenced guidance suggests that further investigation of data reliability issues might be warranted which could result in recommending that the audited entity take action when data are not sufficiently reliable.

4. In Appendix III: Sample Language for Reporting on Data Reliability, starting on page 39, consider adding language from the 2011 Yellow Book paragraph 7.13 (or corresponding paragraph in the updated Yellow Book) regarding the requirement to describe the sample design and why the design was chosen, including whether the results can be projected to the intended population. Including this language in applicable examples provided in Appendix III, such as example 5 on page 43, would better demonstrate compliance with the Yellow Book and further support how the conclusion over data reliability was reached.

Respectfully submitted,

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Chair, Professional Issues Committee

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