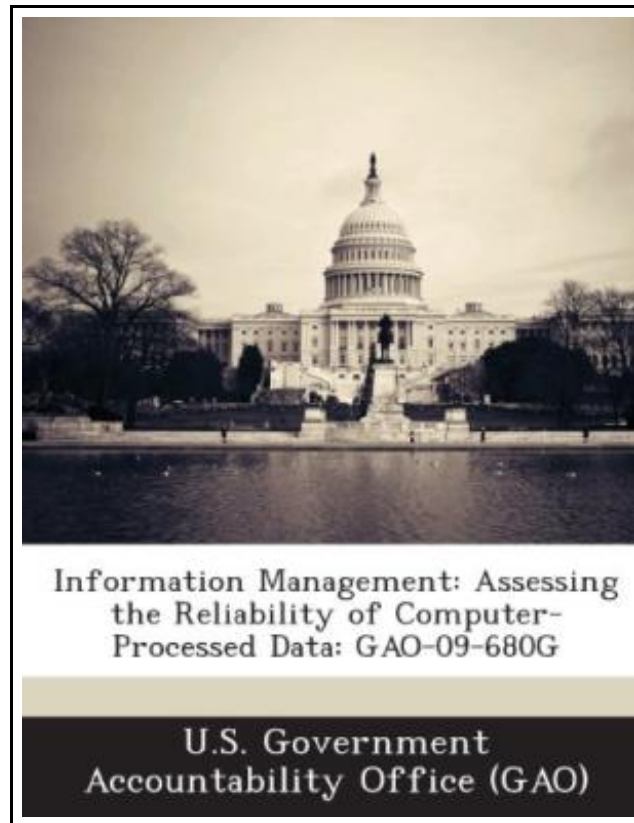


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Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.This publication supersedes GAO-03-273G Assessing the Reliability of Computer-Processed Data, October 2002. GAO published a guide to assist its auditing staff in ensuring the reliability of computer-based data. The guidance provides a flexible, risk-based framework for data reliability assessments that can be geared to the specific circumstances of each engagement. The framework is built on (1) making use of all existing information about the data; (2) performing at least a minimal level of data testing; (3) doing only the amount of work necessary to determine whether the data are reliable enough for GAO's purposes; (4) maximizing professional judgment; and (5) bringing the appropriate people, including management, to the table at key decision points.



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