

NCCSD Audit Committee
Data Reliability Audits
Survey Results – Key Points

Thirty-one responses were received. Somewhat Agree and Strongly Agree were considered as agreement.

The DRA Process

- While most respondents understand the DRA process (81%), a somewhat smaller number of respondents understand how the auditor determines findings (68%) and understood and were satisfied with the explanation or documentation provided by the auditor (65%).
- While all the respondents felt they were given an opportunity to refute findings (or were neutral in their response), a small number felt that their explanation or evidence was not reasonably taken into account (16%).
- States were asked whether they received timely technical assistance regarding error findings when requested. Many states provided a neutral response (42%) which could indicate that many did not have error findings and thus did not request it, but it could also indicate that some states were not asking for it or taking advantage of the opportunity. Most states who received technical assistance (i.e., did not provide a neutral response) agreed it was timely (78%) and resolved the issue (74%),
 - Comments suggest that perhaps respondents were unclear about what technical assistance means in the context of DRA.
- Individual comments received indicate specific issues states are having and although, not many, states are still having frustrating experiences with their Audit.
- About half of the respondents (52%) indicated that they had a consistent auditor over the last several years while the other half (48%) had at least two different auditors.
- Almost half of the respondents (45%) were recently experiencing new findings that they have never received before (41% had not and 14% did not know) and of those that have, a vast majority (85%) disputed the new findings. Also, the vast majority of states (93%) did not have findings that they considered out of scope of the audit.

Logistics/Status

- 90% of respondents have some kind of electronic case file for the auditor to review.
- 76% of respondents indicate that their auditor accesses their automated system remotely (pre-COVID), 17% indicate their auditor accesses their automated system both remotely and within their office and only 7% indicate their auditor only accesses their automated system within their office.

- 52% of respondents do not limit the auditor’s access to their automated system in any way while 28% do and 21% did not know.
- In FFY18, 52% of the respondents had a DRR and 48% had a DRA. All audits were completed with only one respondent awaiting their final report. Only one respondent expected to fail at least one line item and one respondent disputed error findings (two respondents did not know if they disputed any error findings).
- In FFY19, 62% of the respondents are having or had a DRR and 38% are having or had a DRA. 59% of those audits are complete.

Directors’ Needs

- Respondents were given the opportunity to review eight items that may be helpful in future audits (documentation, training, etc.). Seven of the eight items were selected by more than 75% of the respondents (the eighth item was selected by 65% of the respondents).
- The top three items are as follows:
 - A complete map of the process from start to finish.
 - Knowledge and understanding of what auditors use for guidance in their determinations, including a description of how an error is determined in practice, what auditors use for information and evidence and what they exclude
 - OCSE providing and explaining the authority and evidence that supports each error finding.

Next Steps

Based on the results of this survey and in-depth discussions among state directors in the past 18 months, it is very clear that more information and assistance for directors is needed. As a next step, NCCSD intends to put together a plan to develop the top three items we see as essential to the success, collaboration, and mutual objective of the Data Reliability Audit. In the spirit of that collaboration and the partnership between OCSE and states, it is our hope that OCSE will join us in this endeavor.