

Guidance: Handling requester's suggestions for locations or items to test

We are sometimes asked by congressional requestors to include particular locations or items in our engagements. For example, we may be asked to visit a particular site as part of a series of case studies, or to include particular cases in a file review. These situations generally fall into three categories: (1) A request to include a particular case or site, where the case fits other selection criteria we are using. For example, we might use large states as our selection criterion, and we are asked to include California (which meets our criterion). (2) A request to include a particular case or site that does not fit our selection criteria when we are also including an appropriate number and types of other cases or sites. (3) A request to focus only on one case or site where we are not including other cases or sites.

In all cases, we need to maintain independence and objectivity. At each stage of our work, we should determine whether the sites and items: (a) are appropriate for our design and objectives, (b) are consistent with objectivity and balance in terms of the range of selected items, and (c) would generate valid and reliable evidence. These criteria provide the basis for assuring our independence and objectivity and for meeting GAGAS and GAO's core values.

In accepting engagements, the EAM considers whether the three criteria will be met. If the criteria cannot be met, the EAM may decline the request or may ask the team to work with the requester to develop an acceptable request. If the engagement falls into the third category (where no other sites or cases are being selected), the EAM may decline the request or may consider whether to conduct the work under GAGAS as either a performance audit or an agreed-upon procedures engagement, or whether to do the work as a non-audit service.

In designing engagements, we should be careful to meet the criteria. If we can include the requested site or case using our existing criteria, we may proceed, and indicate what we did in the reporting language (see below). If the requested item does not meet our selection criteria, we should consider the implications for both the design and the way we will conduct and report the analyses. For example, we would generally analyze and report the requested case separately.

In reporting on engagements, if all the criteria mentioned above are met and the requested item meets the selection criteria we are using, the following type of language is appropriate to disclose the selection criteria and to assure the reader of our objectivity and independence from the requester:

"We selected [sites, states, etc.] on the basis of (locations with large volumes of transactions, geographical representation).....and congressional interest. We determined that the selection of [sites, states, etc.] was appropriate for our design and objectives, and that the selection would generate valid and reliable evidence to support our work."

In those cases where Congressional interest is the only reason for selecting certain sites, care should be taken in reporting the results. For example, if the inclusion of the sites is not consistent with a sample drawn using other criteria, the information should be reported separately from the information for other sites, with an indication that the conclusion applies only to this site. Here's an example of report wording:

"We selected [x site, y state] solely because of congressional interest. Accordingly, we report a separate conclusion solely for [these sites/states, this site/state]."