

US EPA ARCHIVE DOCUMENT

## FACTSHEET II

### INTERNAL CONTROLS ENSURE THE INTEGRITY OF SURVEY DATA AND RESULTS

The U.S. General Accounting Office and OMB have issued internal control standards that apply to all operations and administrative functions in assuring the quality, reliability, and integrity of information used for decision making. These standards and techniques, integrated throughout a number of laws and requirements, apply to the collection, administration and reporting of results from customer surveys and other forms of data used for purposes of performance measurement, verification, planning, and management action. Developing internal control procedures is exercising good business practice and important in our role as stewards of public trust. What constitutes an effective control system varies with program circumstances. While controls may be as routine as second-party reviews or limiting access to the data, they should be generally applied to provide reasonable assurance that the objectives of customer surveys will be reliably and cost effectively accomplished. Any audits, evaluations, or verifications of the data from customer surveys will usually start with an examination of the system of internal controls.

### SUMMARY OF SPECIFIC CONTROL STANDARDS AND TECHNIQUES

Management must provide reasonable assurance and a supportive attitude that assets (information) are safeguarded against waste, loss, unauthorized use, and misapplication, and that supporting documentation be clear and available for examination. Management controls should be logical, applicable, reasonably complete, efficient, and effective in accomplishing management objectives. Managers and employees must have professional and personal integrity and are obligated to support the ethics program and maintain a level of competence that allows them to accomplish their assigned duties. Managers should ensure that appropriate authority, responsibility, and accountability are defined and delegated and that an appropriate organizational structure is established to effectively carry out program responsibilities. Key duties and responsibilities in authorizing, processing, recording, and reviewing official information and transactions should be separated among individuals so that individuals do not exceed or abuse their assigned authorities. Access to assets and records should be secured limited to authorized personnel, with custody assigned and maintained. All program operations, obligations, and costs should be in compliance with applicable laws and regulations, and resources should be used efficiently and effectively and be duly authorized.