

## **Top Two Reasons for Not Providing Data**

Access to data is less of a technical issue and more of a human one. Information system personnel are generally understaffed and overworked, thereby making for a difficult team interaction. Many times this will lead to the auditor not obtaining timely access to data. To overcome this challenge, the auditor needs to have a few key responses to common reasons/excuses for not obtaining data:

Reason #1: A new system is coming which will provide these reports.....just wait till then.

Responses:

- When will these exact reports be available in the new system? Can I see a project plan and progress to that plan to ensure such reports will be provided in a timely manner.
- How will I know the reports work? We are auditors and need to test their validity using the raw data anyway.
- What do we do to get this information for the next two/three/twenty months?
- Why can't the data analysis we do with the provided data be a bridge until we get the new data?

Reason #2: We don't have time.

Responses:

- Think of all the time you will save in our audit by us running our own reports....otherwise, we will only request that you produce such reports.
- What reports could we run for your internal clients that may assist you and allow you to spend time on more fruitful tasks?
- How long does it really take to download a data file? Are there even more bigger issues in our enterprise architecture when getting a data file requires a great amount of effort? Should we audit this?