



**U.S. Department of Justice  
Office of the Inspector General  
Evaluation and Inspections Division**

**Survey Results on  
Access to Information Problems  
Encountered by  
Federal, State, and Local  
Accountability Organizations**

**June 2006**

**I-2006-006**

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## **EXECUTIVE SUMMARY**

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### **INTRODUCTION**

Accountability organizations such as federal and state offices of inspector general and state and local audit organizations are responsible for helping ensure that government operations use public resources wisely and achieve intended results. As part of these accountability responsibilities, access to government information is critical to conducting audits, evaluations, inspections, and investigations. If accountability organizations face obstacles in obtaining access to records and other information, they will have difficulty performing their important missions.

To assess the nature and extent of information access problems and identify examples of successful strategies employed to gain access, the Government Accountability Office's Domestic Working Group surveyed accountability organizations at the federal, state, and local levels. The Domestic Working Group is an informal group consisting of the Comptroller General of the United States and the heads of 18 federal, state, and local accountability organizations. With the assistance of the Government Accountability Office, the Department of Justice Office of the Inspector General conducted the survey and compiled the results.

### **RESULTS IN BRIEF**

The survey population included the Government Accountability Office, 59 federal offices of inspector general, 64 state auditor offices, and 231 city and county accountability offices. In all, we sent the survey to 355 organizations and received completed surveys from 128 organizations.<sup>1</sup>

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<sup>1</sup> It is important to note that we cannot statistically project the survey results beyond these 128 organizations, and the results represent varying response rates of the organizations: federal 67 percent (40 respondents of 60 federal organizations); state 34 percent (22 respondents of 64 state organizations), and local 29 percent (66 respondents of 231 local organizations). Many of the percentages presented in the report for a question or set of questions correspond to a small number of survey respondents. The survey respondents are a variety of large, medium, and small accountability organizations with different workload levels for the functions they perform. These organizational variations can affect the meaning of the organizations' responses. However, the scope of our survey did not include any analysis of the responses based on the size and workload of the organizations. These data considerations are explained in more detail in the Introduction section of the report.

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**Access to Information Problems Exist, But Overall They Are Not Large Problems for the Survey Respondents.**

For the many financial audits, performance audits, evaluations, inspections, and investigations that respondent organizations conduct each year, more than one-fourth of their responses overall reported that they experience no access problems. Generally, less than one-fifth of the responses indicated access to information problems in more than 25 percent of reviews.

**Respondents' Access Problems Have Generally Remained at the Same Level and Their Satisfaction With Accessing Information is High.**

Respondent organizations reported that the trend in access to information problems has remained about the same over the last three years. For all four functions (financial audits, performance audits, evaluations and inspections, and investigations), about three-fourths of the survey responses overall reported a stable trend. Also, for the past 3-year period, almost two-thirds of the responses indicated that organizations were “very satisfied” or “generally satisfied” with the trend in accessing information.

For the “current” state of access to information, more than two-thirds of the responses were “satisfied” or “very satisfied.”

**Access Delays to Records and Unavailability/Uncooperativeness of Specific People Are More Common Problems for Respondents, but Denials of Records Are Not.**

However, federal, state, and local survey respondents reported that they usually face delays in obtaining access to records and to specific people. More than three-fourths of responses indicated that delays in obtaining records occurred “sometimes,” “often,” and “always/almost always,” and almost two-thirds of responses reported unavailability/uncooperativeness of specific people. Conversely, for denials of “most” or “specific” records, at least two-thirds of responses were “never” and “rarely.”

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## **Most Survey Respondents Did Not Consider Any Specific Factor as Playing a “Major or Very Major” Role in Inhibiting Access to Information.**

Out of the 12 inhibiting factors that respondent organizations were asked to rate, only one factor “The other organization’s management took too long to respond to requests for information” was rated much higher than the others as a “major or very major” concern.<sup>2</sup> Of the other 11 factors, three were rated the highest: 1) “The other organization had privacy/confidentiality concerns,” 2) “The other organization said that it had insufficient personnel to satisfy your requests,” and 3) “The other organization said it already had too much work to satisfy your request.”

More than two-thirds of survey responses indicated that the following factors played “no role” in access to information problems: 1) “The other organization indicated that the request for information was not in the appropriate format,” 2) “The other organizations said that it had insufficient funds to satisfy your requests,” and 3) “The other organization indicated that the request for information was ambiguous.”

## **Survey Respondents Resolve Most of Their Access to Information Problems Through a Variety of Strategies.**

Survey respondents reported that satisfactory resolution of access problems occurs most of the time. With few exceptions, organizations reported successful resolution of access problems in the majority of their reviews. At least one-fourth of responses indicated resolution of problems in “All” financial audits, performance audits, evaluations and inspections, and investigations.

Out of the nine strategies for resolving access problems that respondents were asked to rate, “Addressing issues early in the process to avoid access issues before they occur” was rated “very or moderately useful” by two-thirds of the responses, which was the highest response rate. Slightly more than half of the responses also rated as important strategies “Encouraging the other organization’s management to support providing access to information” and “Communicating frequently with other organizations to explain your missions, authority, and information requirements.”

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<sup>2</sup> Inhibiting factors are the reasons given by the organization or person under review for not providing access to information to the accountability organization requesting the information.

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In their narrative comments, respondents stated that they also used as strategies: 1) Providing examples of acceptable documentation, 2) Having persons knowledgeable with information technology work with the organization undergoing review to facilitate obtaining automated data, 3) Protecting sensitive information in work papers, and 4) Ensuring reports do not contain sensitive information inappropriate for public issuance.

## **CONCLUSION**

Based on the accountability organizations that responded to the survey, we found that these respondents were generally satisfied with their access to information. Barriers in obtaining records and access to people are usually resolved successfully. The major issue that survey respondents identified was delays in receiving information. However, respondents reported that early intervention and frequent and clear communication with managers proved to be successful strategies for dealing with access problems.

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## INTRODUCTION

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### **Background and Purpose**

Accountability is a key concept in promoting and safeguarding effective and efficient government operations. Government officials and citizens need to know that resources are used wisely to achieve intended results from government programs and services. Organizations such as offices of inspector general, audit groups, and other internal review groups play an important role in assisting government officials to be accountable to the public.<sup>3</sup>

Access to information is critical to these federal, state, and local accountability organizations performing audits, evaluations, inspections, and investigations. Because the quality of accountability work is dependent upon timely and complete information from organizations undergoing review, the Government Accountability Office's Domestic Working Group surveyed selected accountability organizations nationwide to assess the nature and extent of information access problems encountered and the successful strategies employed to gain access. The Domestic Working Group is an informal group consisting of the Comptroller General of the United States and the heads of 18 federal, state, and local accountability organizations. A list of members is at Appendix I. With the assistance of the Government Accountability Office, the Department of Justice Office of the Inspector General (DOJ OIG) conducted the survey and compiled the results.

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<sup>3</sup> Government Auditing Standards, 2003 Revision, June 2003, General Accounting Office (now the Government Accountability Office).

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## Scope and Methodology

Under the auspices of the Domestic Working Group, the DOJ OIG surveyed Federal Inspectors General, State Auditors, and the selected county and municipal accountability organizations regarding their experiences with information access problems through a web-based survey conducted from September 15 through October 21, 2005.

The survey was developed and pre-tested using representatives from federal, state, and local accountability organizations. The Government Accountability Office provided technical assistance to refine the survey, host the survey on its secure servers, and provide the survey responses at the end of the survey period.

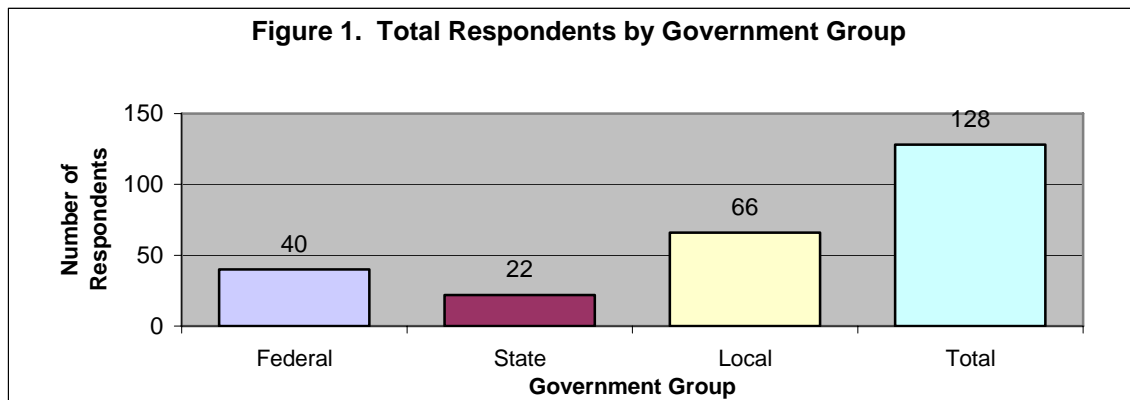
The survey requested information from accountability organizations in the following areas:

- Sources of legal authority and satisfaction with the authority,
- Trends in access to information problems by functions performed:
  - Financial Audits: Financial audits are primarily concerned with providing reasonable assurance that financial statements are presented fairly in all material respects in conformance with auditing and accounting principles.
  - Performance Audits: Performance audits provide an independent assessment of the performance and management of a program. Performance audits can encompass a wide variety of objectives, including objectives related to assessing program effectiveness and results, economy and efficiency, internal controls, compliance with legal or other requirements.
  - Evaluations/Inspections: Evaluations and inspections provide an in-depth assessment of a major program, function, or activity or a concise assessment of a specific office, event, issue, or problem.
  - Investigations: Investigations examine allegations of violations of laws, regulations, and administrative procedures.
- Factors affecting access to information, and
- Successful strategies for resolving access to information problems.



The survey population of accountability organizations was compiled from the list of federal offices of inspector general on the Internet website of the President’s Council on Integrity and Efficiency; from the membership list of the National Association of State Auditors, Comptrollers, and Treasurers; and from the membership list of the National Association of Local Government Auditors. Representatives from the California State Auditor’s Office and the County of Milwaukee, Wisconsin, Auditor’s Office (both members of the Domestic Working Group) provided the state and local membership lists.

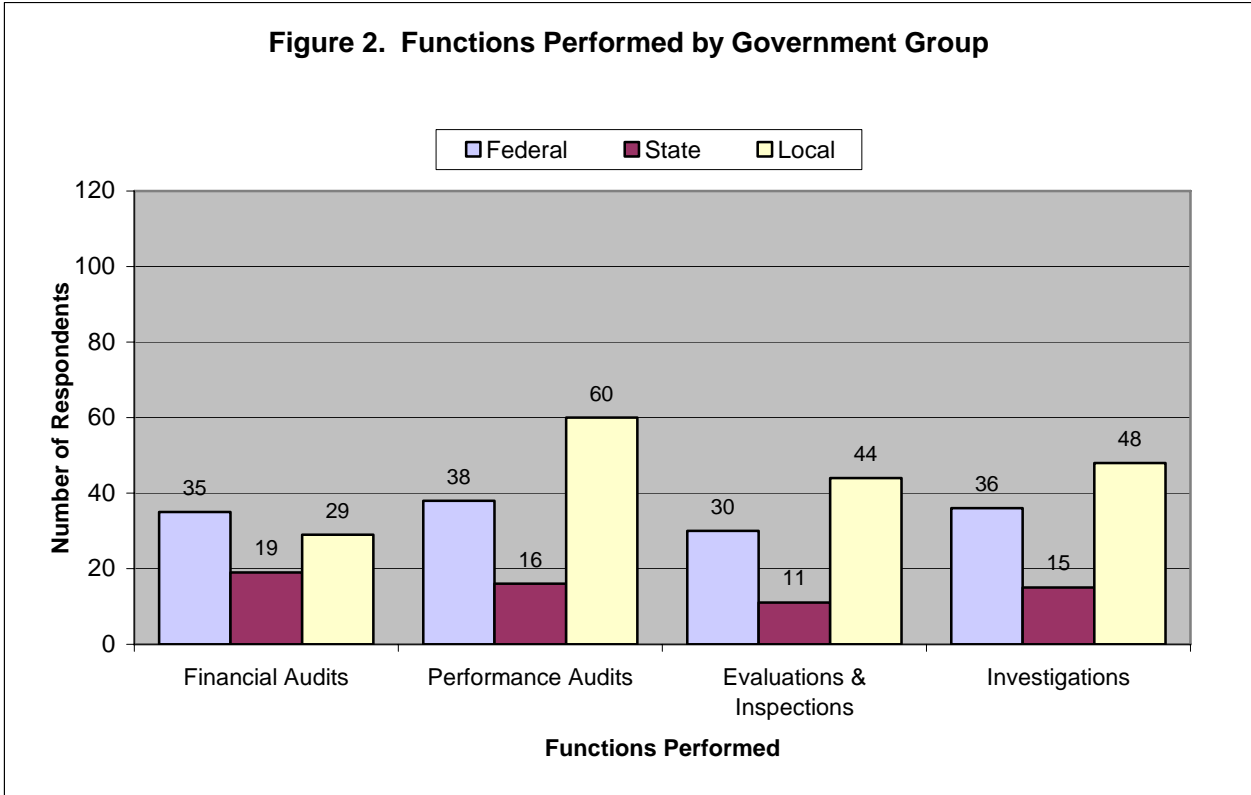
We sent the survey to the Government Accountability Office, 59 federal offices of inspector general, 64 state auditor offices, and 231 city and county accountability offices in 43 states.<sup>4</sup> The heads of organizations in the survey population were sent an initial survey invitation when the survey was released on the web, followed by two reminder e-mails. Of the 355 surveys sent, we received completed surveys from 128 organizations: 40 of 60 federal organizations (67 percent), 22 of 64 state organizations (34 percent), and 66 of 231 local organizations (29 percent). Figures 1 and 2 show the number of respondents and functions performed by government group.



Source: Survey responses to Question 1: Which of the following categories best describes your organization—Federal, State, or Local?

<sup>4</sup> The number of state auditor offices is greater than 50 because it includes the District of Columbia, Puerto Rico, and more than one accountability organization for some states as reflected on the membership list from the National Association of State Auditors, Comptrollers, and Treasurers.

Seven states did not have local accountability organizations on the membership list from the National Association of Local Government Auditors. We conducted an Internet search for major city and county accountability organizations within these states, but did not find any. Local governments may contract with private companies, such as auditing and accounting firms, to conduct accountability reviews of government operations. Also, some local governments may receive accountability oversight from state organizations such as state audit offices.



Source: Survey responses to Questions 9, 17, 25, and 33: Does your organization conduct financial audits? performance audits? evaluations/inspections? investigations?

Table 1 shows by function the average number of reviews conducted annually by survey respondents.

**Table 1. Average Number of Reviews Conducted Annually by Survey Respondents**

|         | Financial Audits | Performance Audits | Evaluations/ Inspections | Investigations |
|---------|------------------|--------------------|--------------------------|----------------|
| Federal | 28               | 56                 | 19                       | 228            |
| State   | 55               | 51                 | 43                       | 24             |
| Local   | 6                | 11                 | 9                        | 7              |

Source: Survey responses to Questions 10, 18, 26, and 34: Annually how many financial audits, performance audits, evaluations/inspections, investigations does your organization complete?

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Respondents entered their data directly into the web survey. For any question, the survey respondent had the option of answering the question, indicating “No answer” (our data analyses excluded the “No answer” responses), or not answering the question at all. In other cases, a respondent was instructed to skip one or more questions depending on how a prior question was answered. Because of this, the actual number of respondents fluctuates slightly for each question. The Government Accountability Office converted the data into a database for analysis by the DOJ OIG. The detailed results of the closed-ended questions to the survey are contained in Appendix II.

### **Data Considerations**

We did not project the survey results beyond the 128 organizations that responded to the survey. The results express only the opinions of the survey respondents. Further, the results represent the various response rates among the federal, state, and local organizations: federal 67 percent, state 34 percent, and local 29 percent. Where we combined federal, state, and local responses, the data represents these varying rates, which means that the federal response rate may be more representative than the state and local response rates. Also, many of the percentages presented in the report correspond to a small number of survey respondents. Lastly, the survey respondents are a variety of large, medium, and small accountability organizations with different workload levels for the functions they perform. These organizational variations can affect the meaning of the organizations’ responses. However, the scope of our survey did not include any analysis of the responses based on the size and workload of the organizations.

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## RESULTS OF THE SURVEY

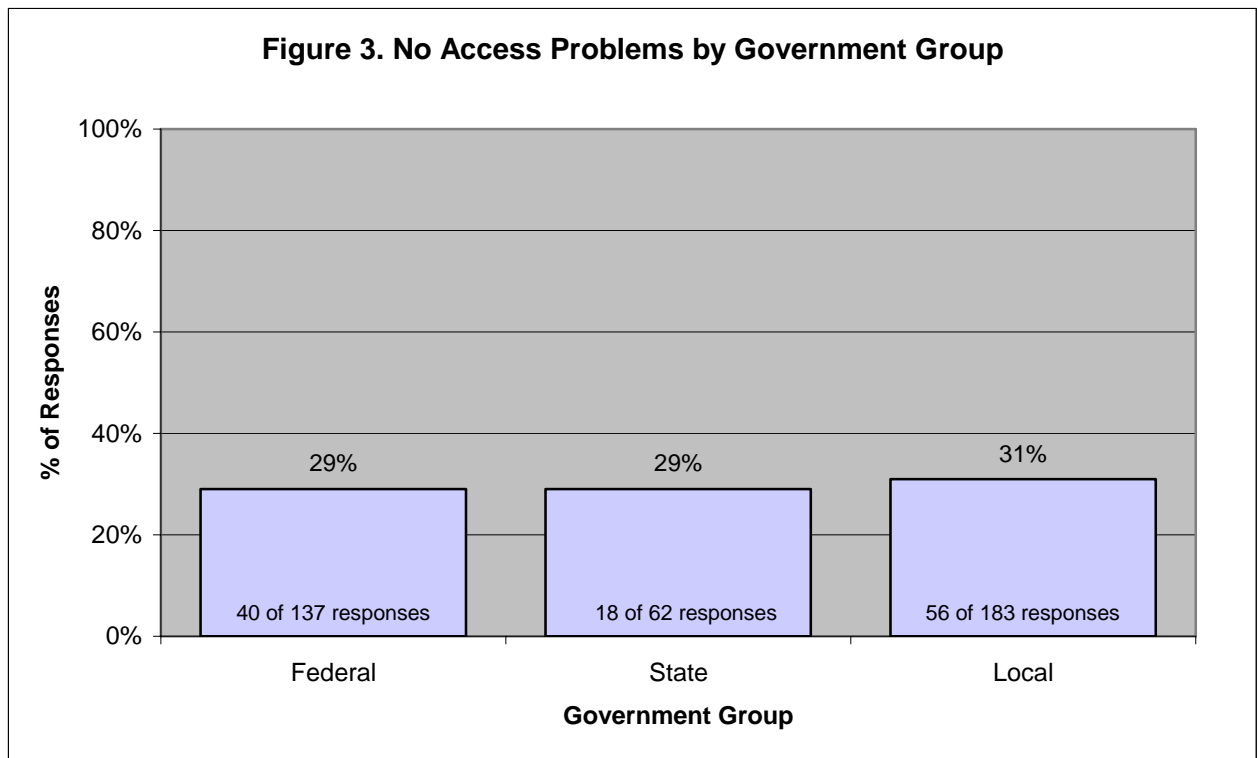
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### PREVALENCE OF ACCESS PROBLEMS

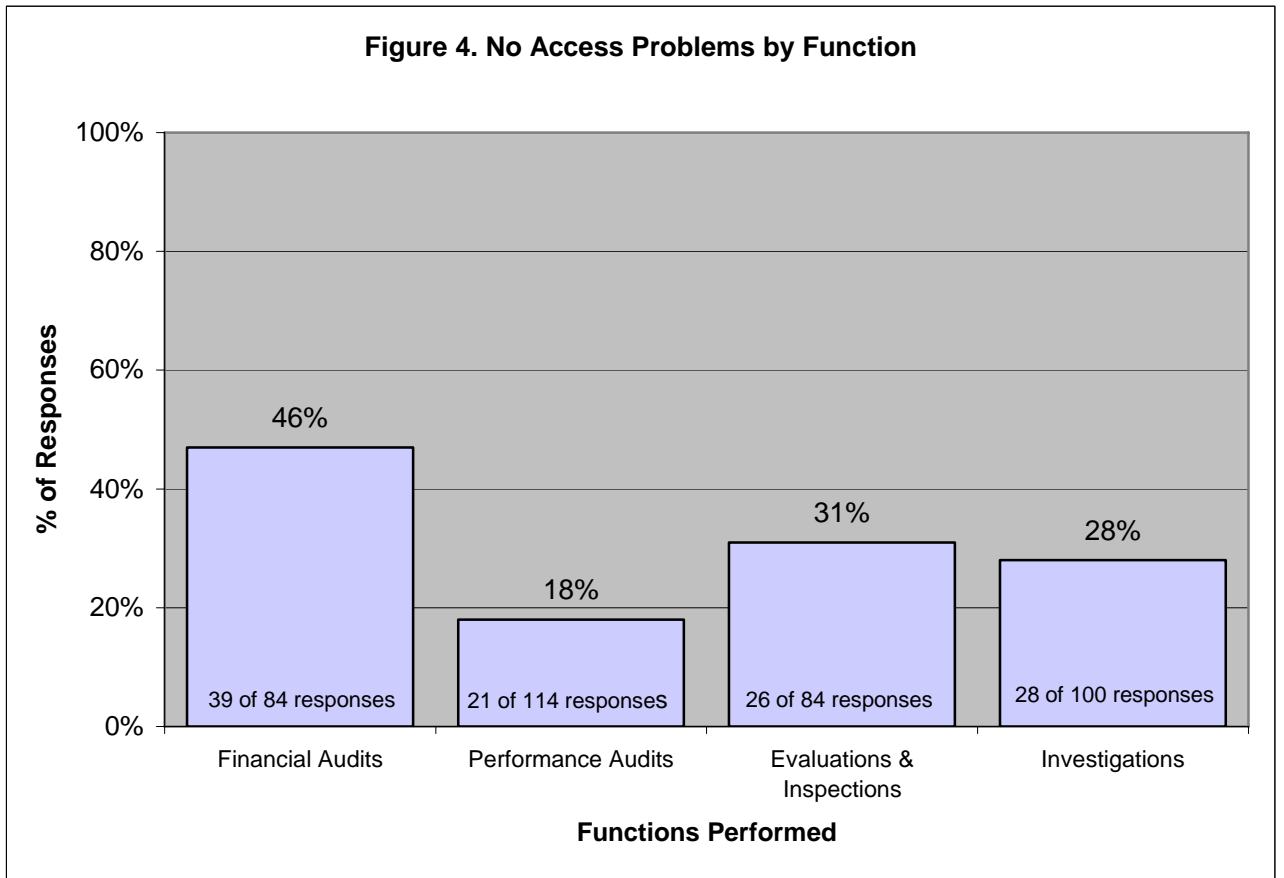
**Access to Information Problems Exist, But Overall They Are Not Large Problems for the Survey Respondents.**

*More than one-fourth of responses overall reported no access problems.* Figure 3 shows that the percent of responses indicating no access problems was almost the same for the three government groups.



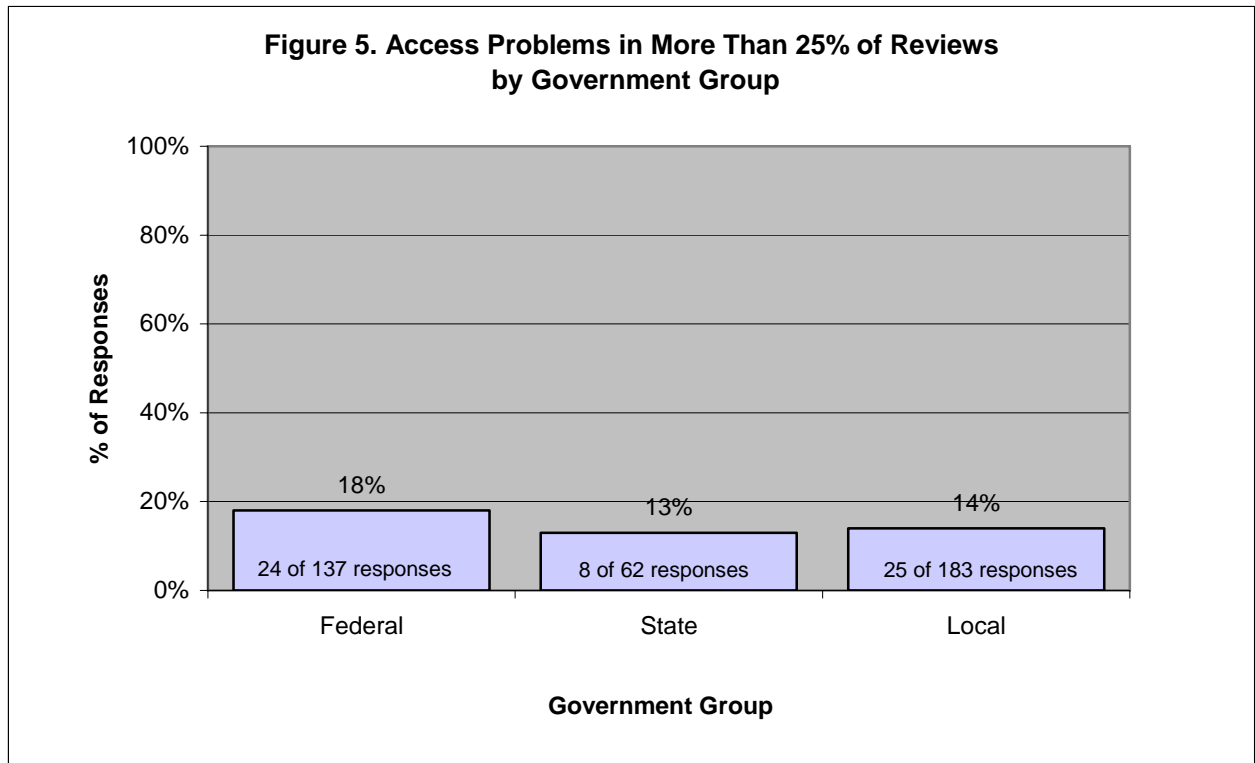
Source: Survey responses to Questions 11, 19, 27, and 35: What percentage of your financial audits, performance audits, evaluations/inspections, investigations involve access to information problems?  
Note: Figure data excludes the “no answer” responses. Numbers are rounded. The number of responses for each government group represents the combined responses for Questions 11, 19, 27, and 35. Details on the total number of respondents to each question by government group are in Appendix II

Figure 4 shows the percent of responses by function indicating no access problems.



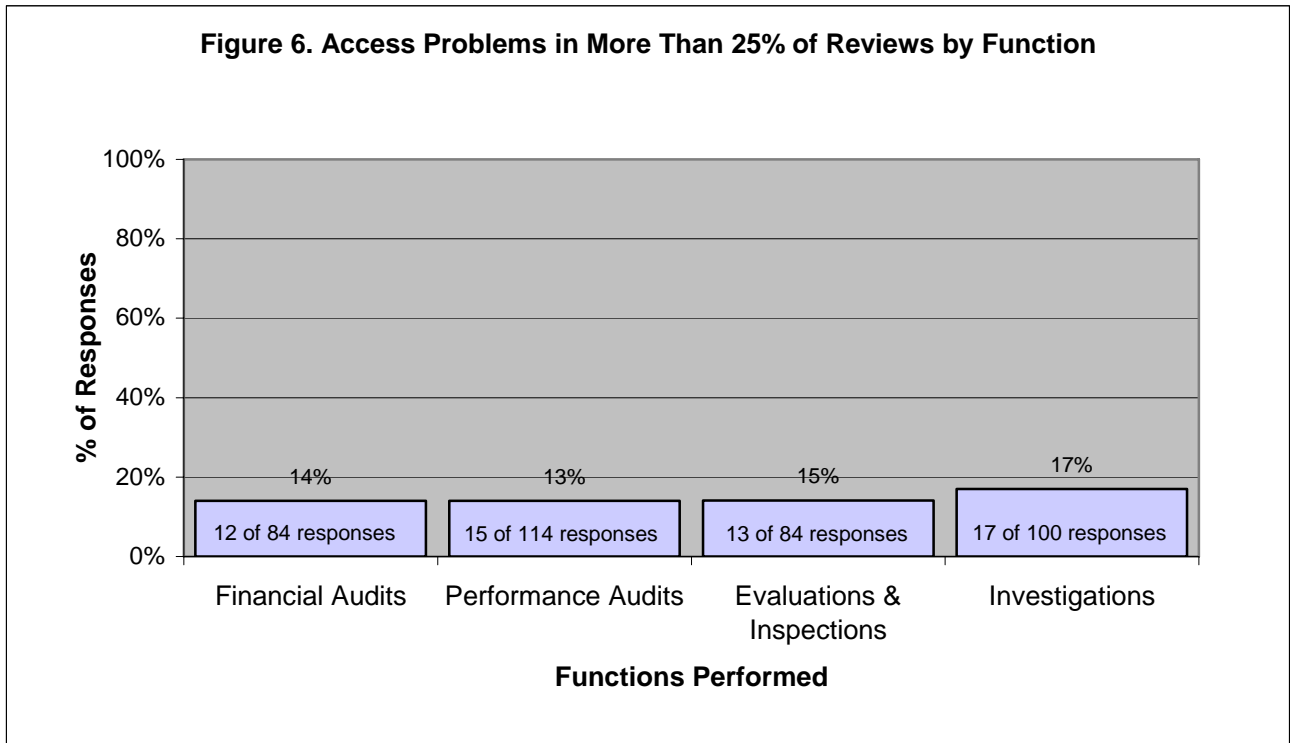
Source: Survey responses to Questions 11, 19, 27, and 35: What percentage of your financial audits, performance audits, evaluations/inspections, investigations involve access to information problems?  
Note: Figure data excludes the “no answer” responses. Numbers are rounded. Details on the total number of respondents to each question by government group are in Appendix II.

Some responses indicated that access to information problems occur in more than 25 percent of reviews. The federal response rate for problems in more than 25 percent of reviews was slightly higher than the state and local response rates. Figure 5 shows the percent of responses by government group indicating access problems in more than 25 percent of reviews for all functions.



Source: Survey responses to Questions 11, 19, 27, and 35: What percentage of your financial audits, performance audits, evaluations/inspections, investigations involve access to information problems? Note: Figure data excludes the “no answer” responses. Numbers are rounded. The number of responses for each government group represents the combined responses for Questions 11, 19, 27, and 35. Details on the total number of respondents to each question by government group are in Appendix II.

Figure 6 shows the percent of responses by function indicating access problems in more than 25 percent of reviews. For all functions, only 7 responses indicated having access problems in “All” reviews.

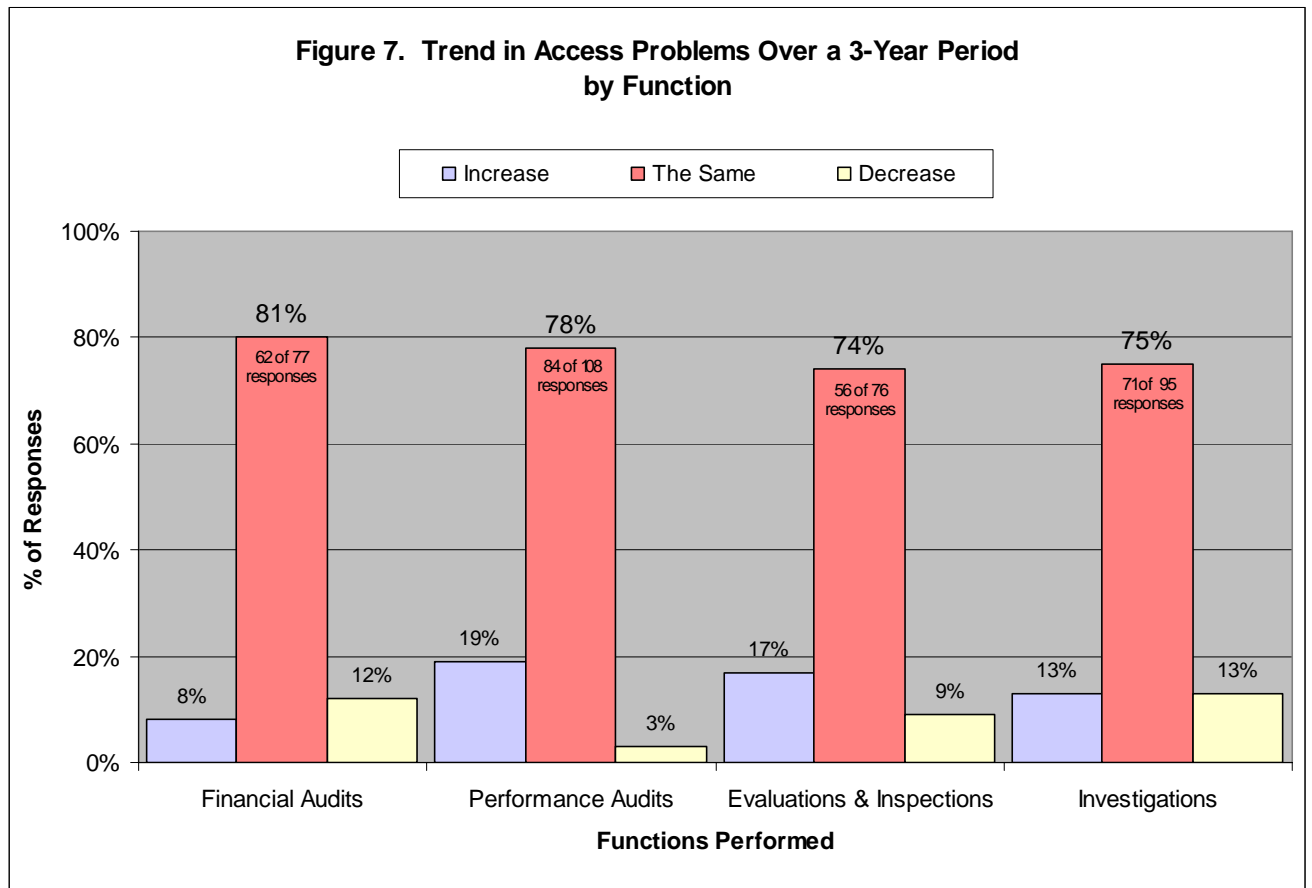


Source: Survey responses to Questions 11, 19, 27, and 35: What percentage of your financial audits, performance audits, evaluations/inspections, investigations involve access to information problems? Note: Figure data excludes the “no answer” responses. Numbers are rounded. Details on the total number of respondents to each question by government group are in Appendix II.

## TRENDS IN ACCESS PROBLEMS

### Respondents' Access Problems Have Generally Remained at the Same Level.

*Most responses reported that the access to information trend over the last three years has remained about the same.* About three-fourths of the responses indicated a stable trend in the ability to access information. Figure 7 shows the overall stable trend reported by respondents for each function.

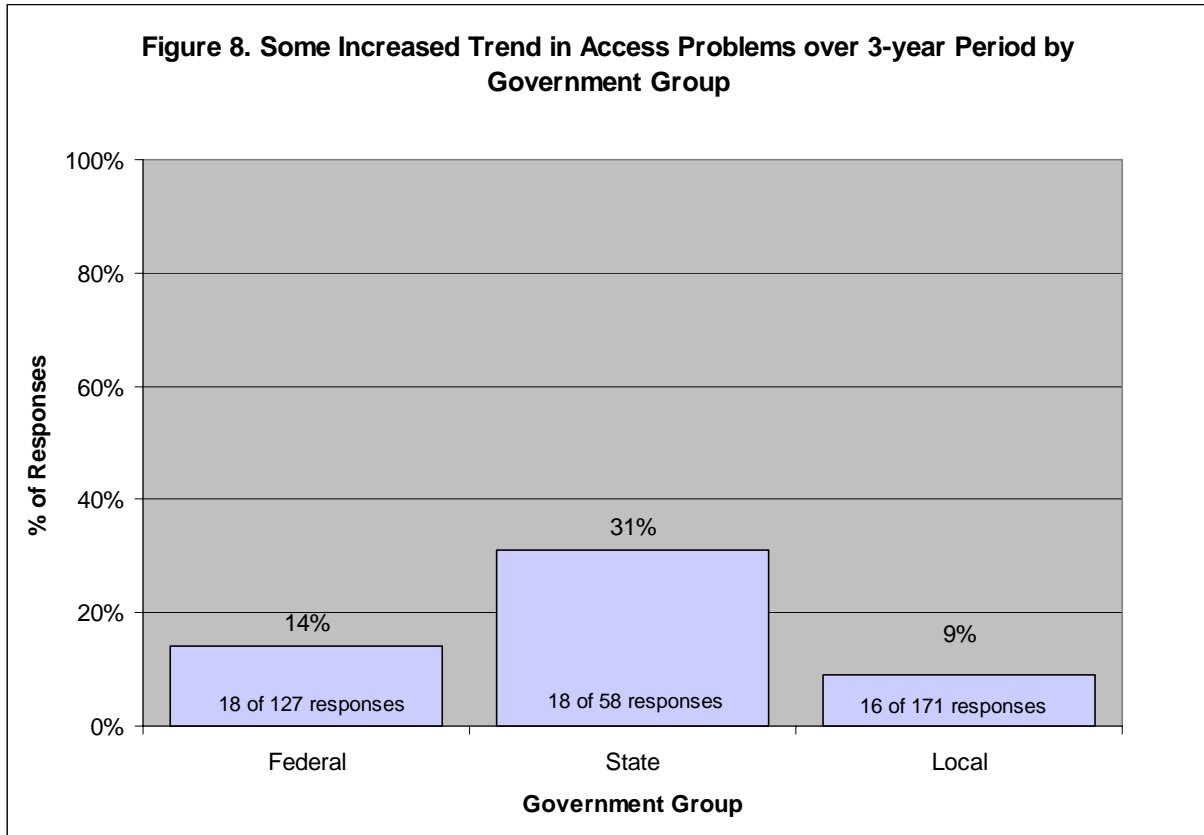


Source: Survey responses to Questions 14, 22, 30, and 38: Over the past 3 years, would you say that access to information problems on financial audits has increased, decreased, or remained the same? Performance audits? Evaluations/Inspections? Investigations?

Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each question by government group are in Appendix II.



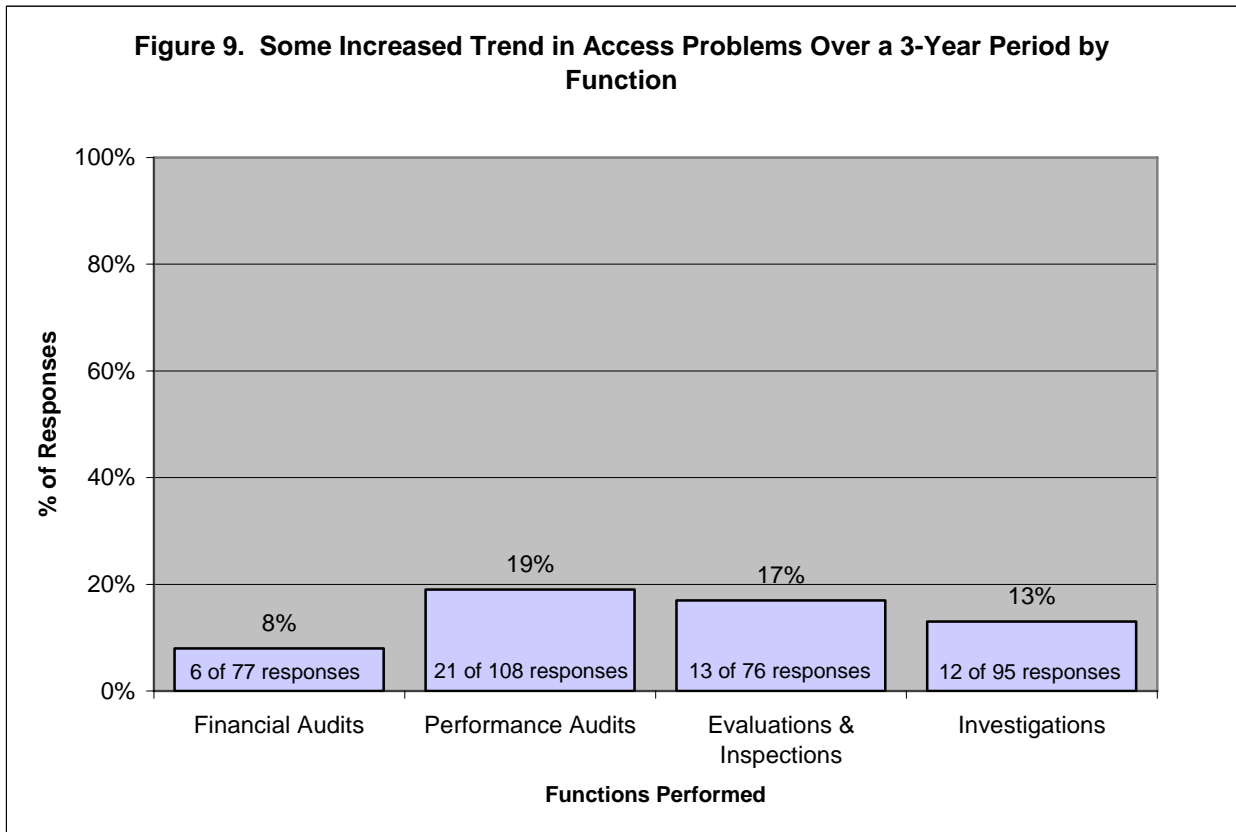
State responses indicated a greater increase in access problems than federal and local responses. The state response rate for increased access problems was at least two times greater overall than the federal and local response rates. Figure 8 shows the percent of responses by government group indicating some increase in access problems.



Source: Survey responses to Questions 14, 22, 30, and 38: Over the past 3 years, would you say that access to information problems on financial audits has increased, decreased, or remained the same? Performance audits? Evaluations/Inspections? Investigations?

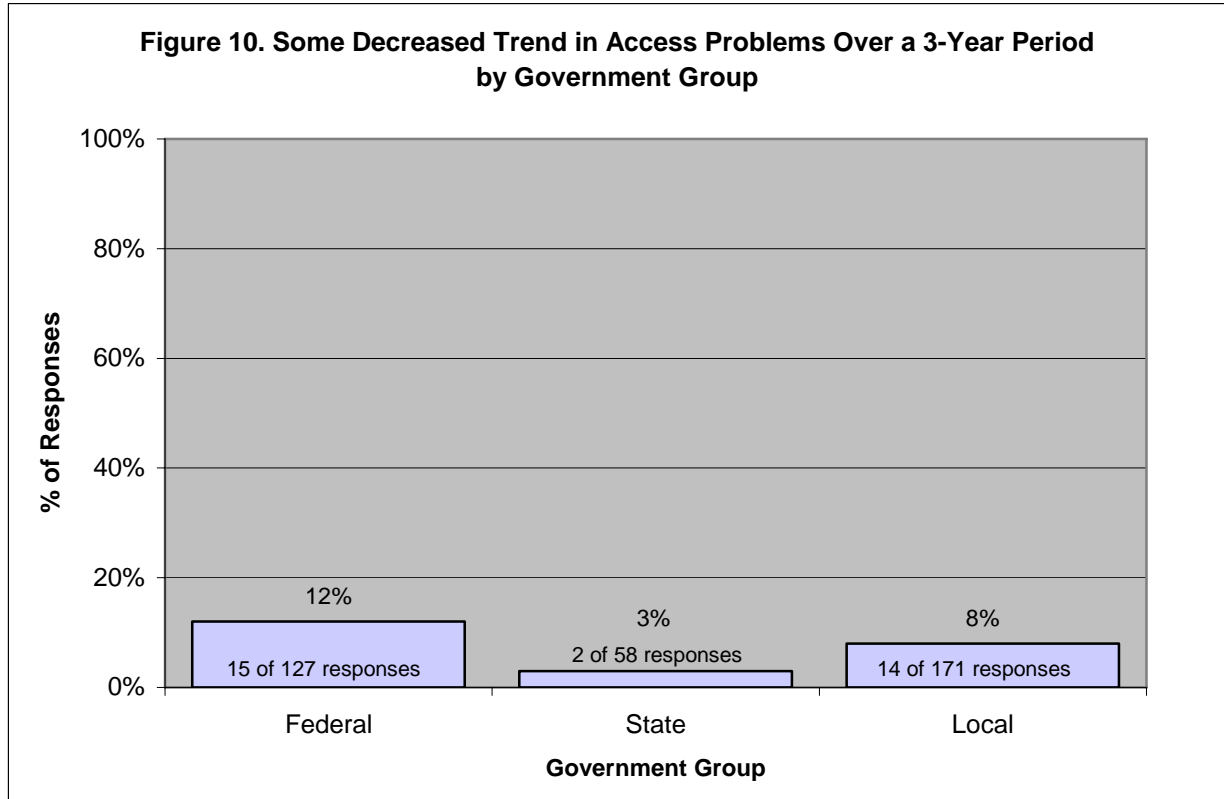
Note: Figure data excludes the “no answer” responses. Numbers are rounded. The number of responses for each government group represents the combined responses for Questions 14, 22, 30, and 38. Details on the total number of respondents to each question by government group are in Appendix II.

The reported increases in access problems by function are shown in Figure 9.



Source: Survey responses to Questions 14, 22, 30, and 38: Over the past 3 years, would you say that access to information problems on financial audits has increased, decreased, or remained the same? Performance audits? Evaluations/Inspections? Investigations?  
Note: Figure data excludes the “no answer” responses. Numbers are rounded. Details on the total number of respondents to each question by government group are in Appendix II.

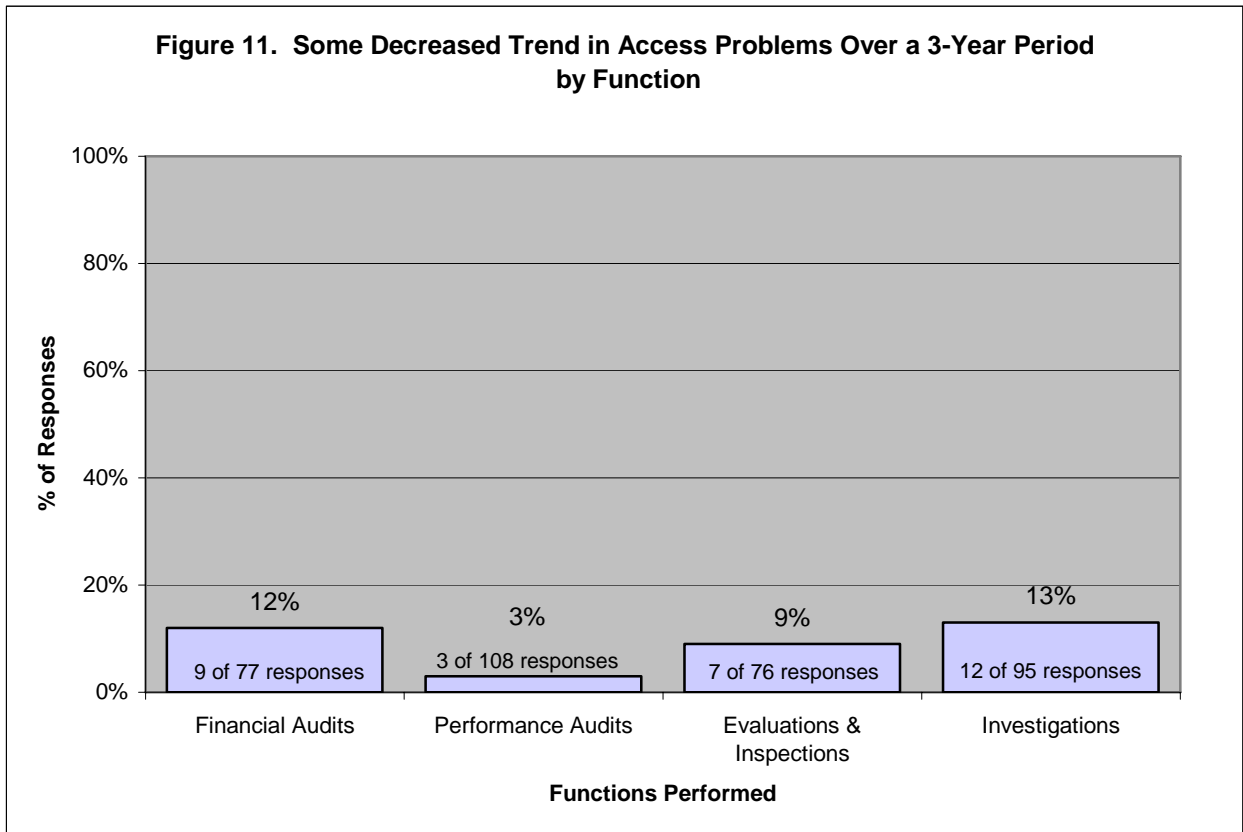
More federal responses indicated a decreasing trend in access problems than state and local responses. Figure 10 shows the percent of responses by government group indicating some decrease in access problems over a 3-year period.



Source: Survey responses to Questions 14, 22, 30, and 38: Over the past 3 years, would you say that access to information problems on financial audits has increased, decreased, or remained the same? Performance audits? Evaluations/Inspections? Investigations?

Note: Figure data excludes the “no answer” responses. Numbers are rounded. The number of responses for each government group represents the combined responses for Questions 14, 22, 30, 38. Details on the total number of respondents to each question by government group are in Appendix II.

Figure 11 shows the percent of responses by function indicating some decrease in access problems over a 3-year period.



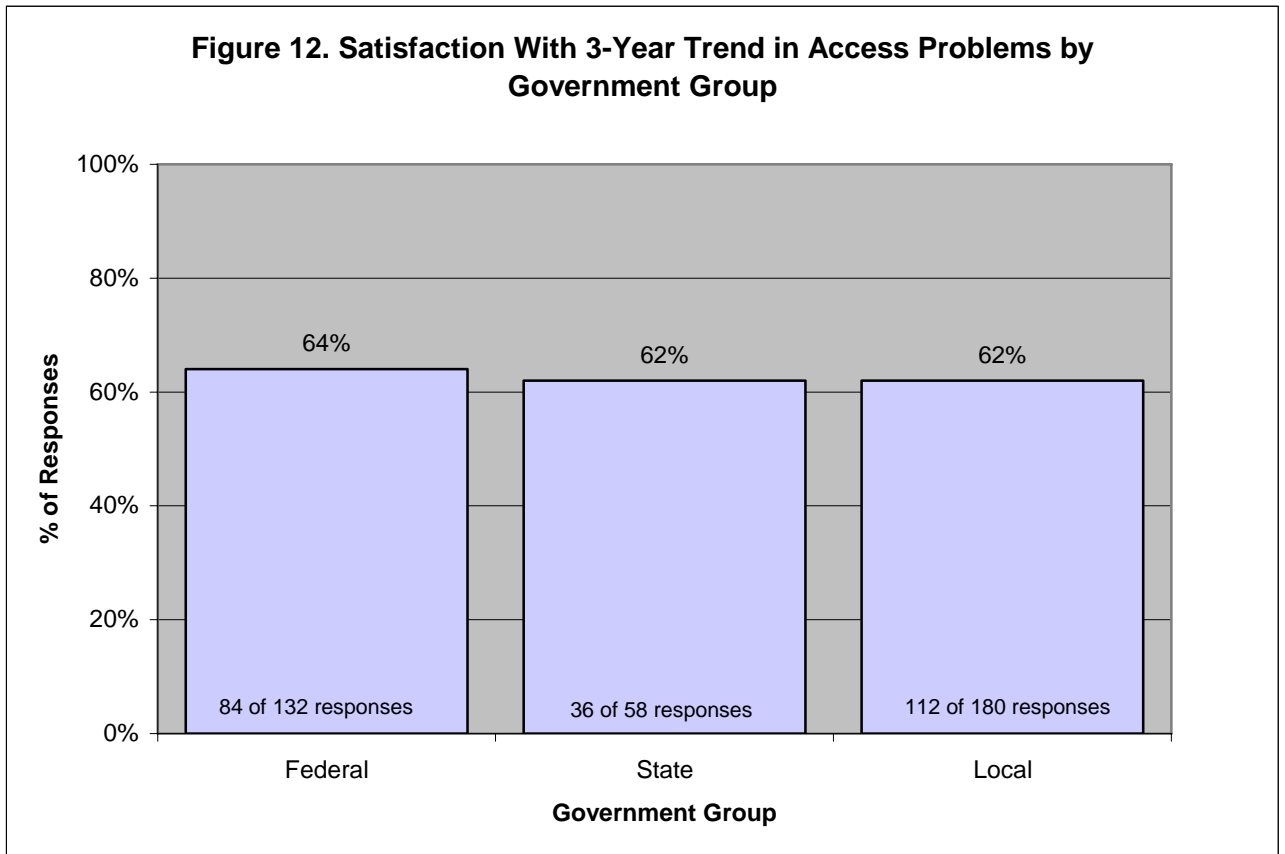
Source: Survey responses to Questions 14, 22, 30, and 38: Over the past 3 years, would you say that access to information problems on financial audits has increased, decreased, or remained the same? Performance audits? Evaluations/Inspections? Investigations? Note: Figure data excludes the “no answer” responses. Numbers are rounded. Details on the total number of respondents to each question by government group are in Appendix II.

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**Respondents' Satisfaction With Accessing Information is Generally High.**

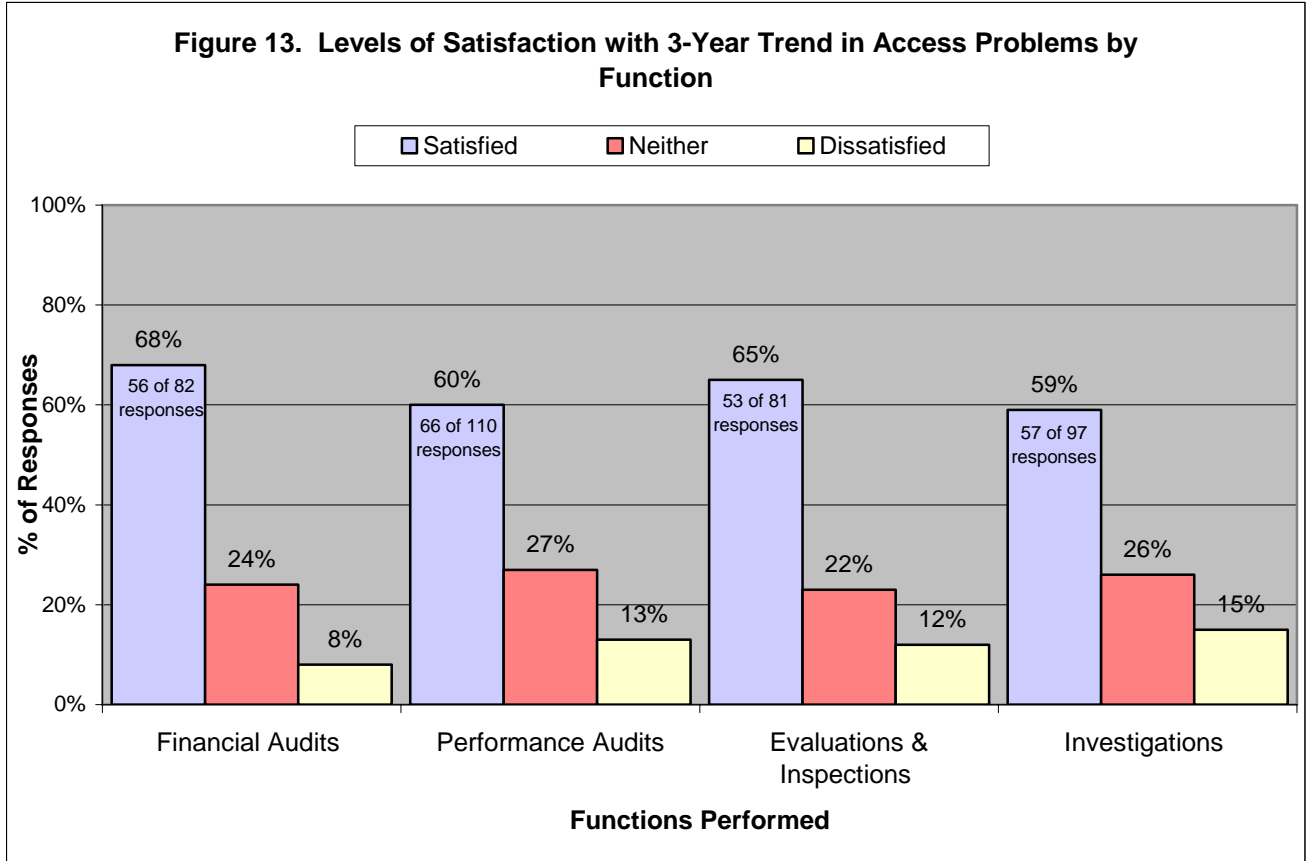
*For the past 3-year period, almost two-thirds of responses indicated that organizations were “very satisfied” or “generally satisfied” with the trend in access to information.* When comparing satisfaction rates by government group, there were no large differences among the federal, state, and local responses. Figure 12 shows the percent of responses by government group indicating satisfaction with the trend in access problems.



Source: Survey responses for Questions 15, 23, 31, and 39: How satisfied or dissatisfied are you with the trend over the past 3 years with access to information for financial audits? Performance audits? Evaluations/Inspections? Investigations?

Note: Figure data excludes the “no answer” responses. Numbers are rounded. The number of responses for each government group represents the combined responses for Questions 15, 23, 31, and 39. Details on the total number of respondents to each question by government group are in Appendix II.

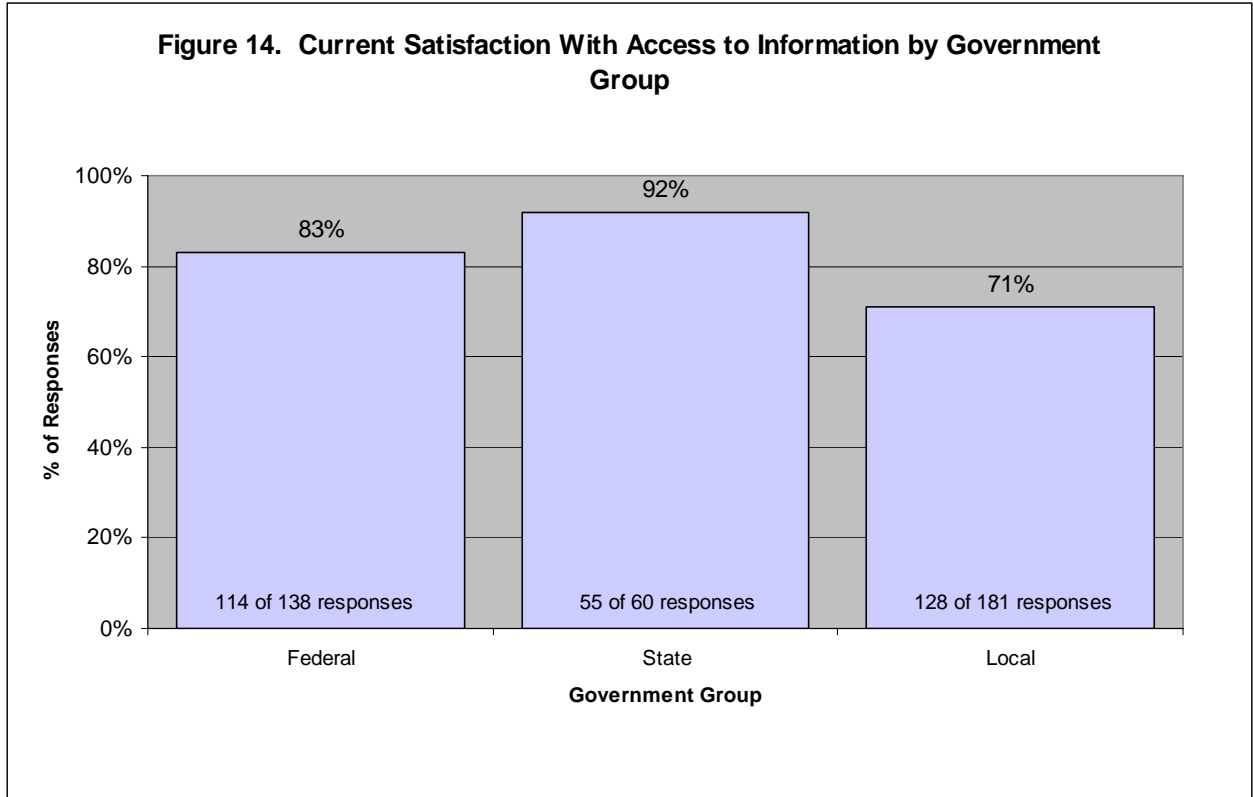
Figure 13 shows by function the percent of responses indicating the levels of satisfaction with the trend in access problems. More than 50 percent of the responses in each function indicated satisfaction with the 3-year trend.



Source: Survey responses for Questions 15, 23, 31, and 39: How satisfied or dissatisfied are you with the trend over the past 3 years with access to information for financial audits? Performance audits? Evaluations/Inspections? Investigations?

Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each question by government group are in Appendix II.

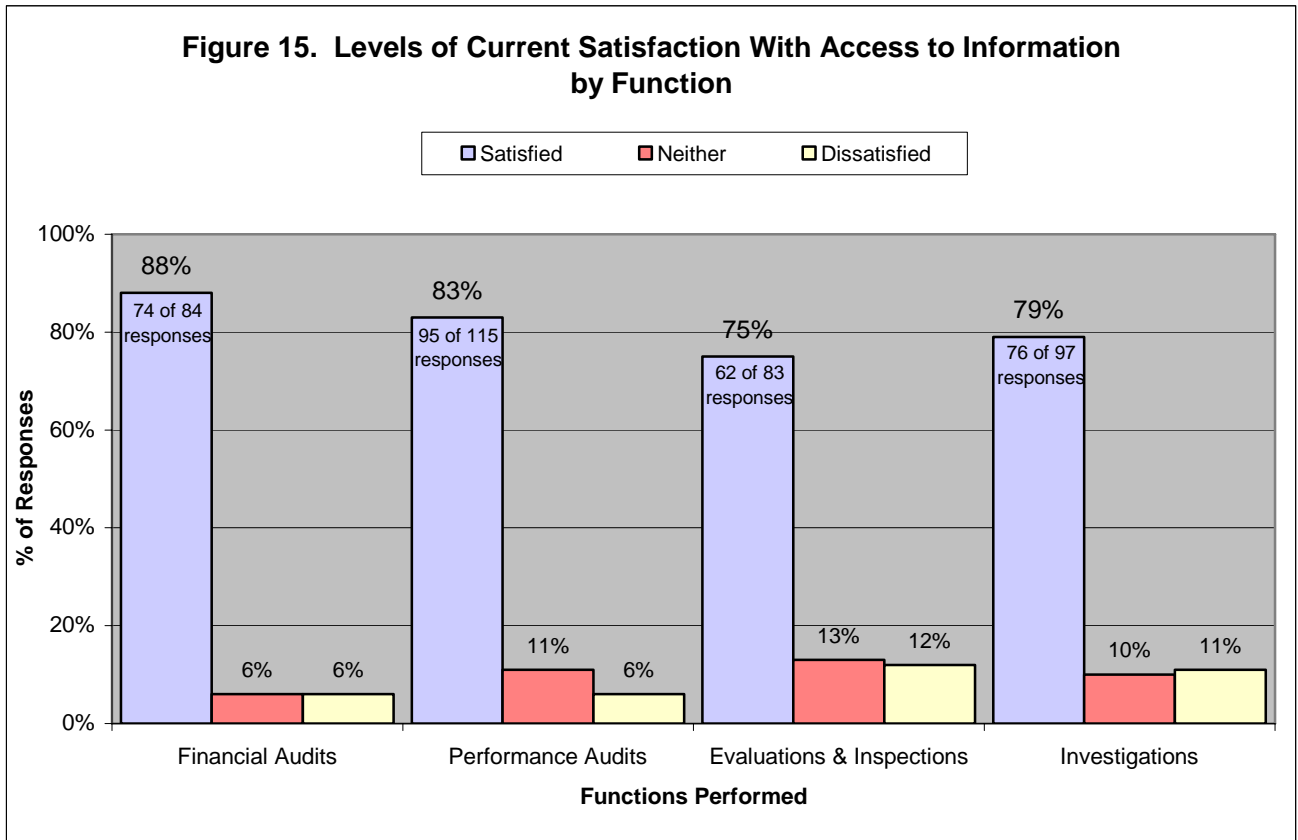
*For the “current” state of access to information, more than two-thirds of responses indicated “very satisfied” or “generally satisfied.”* Figure 14 shows by government group the percent of responses indicating current satisfaction with accessing information.



Source: Survey responses to Questions 16, 24, 32, and 40: Currently, how satisfied or dissatisfied are you with your organization’s access to information on financial audits? Performance audits? Evaluations/Inspections? Investigations?

Note: Figure data excludes the “no answer” responses. Numbers are rounded. The number of responses for each government group represents the combined responses for Questions 16, 24, 32, and 40. Details on the total number of respondents to each question by government group are in Appendix II.

Figure 15 shows the percent of responses by function indicating the levels of current satisfaction with accessing information. At least 75 percent of the responses in each function indicated current satisfaction.



Source: Survey responses to Questions 16, 24, 32, and 40: Currently, how satisfied or dissatisfied are you with your organization’s access to information on financial audits? Performance audits? Evaluations/Inspections? Investigations?

Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each question by government group are in Appendix II.



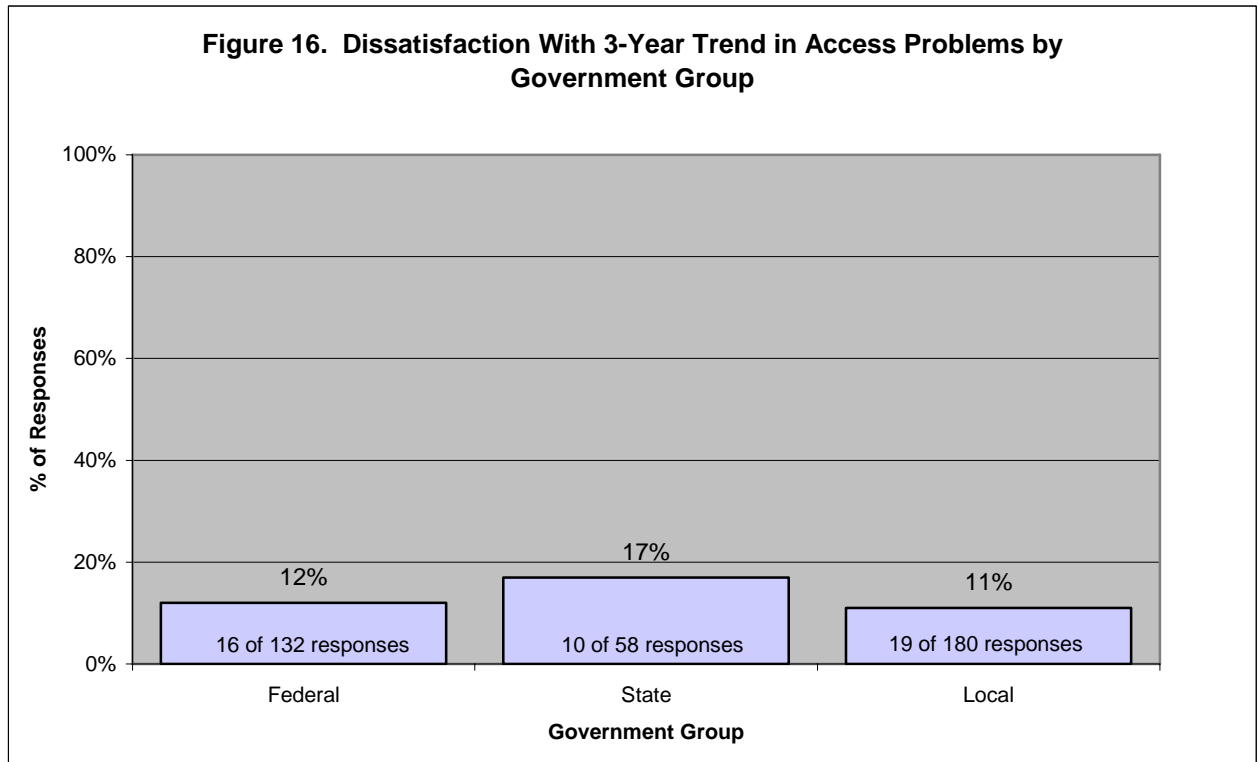
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**Some Respondents Indicated Dissatisfaction With the 3-Year Trend and Current State of Access.**

*Generally, less than 20 percent of the responses in each government group indicated dissatisfaction with the 3-year trend in access problems.*

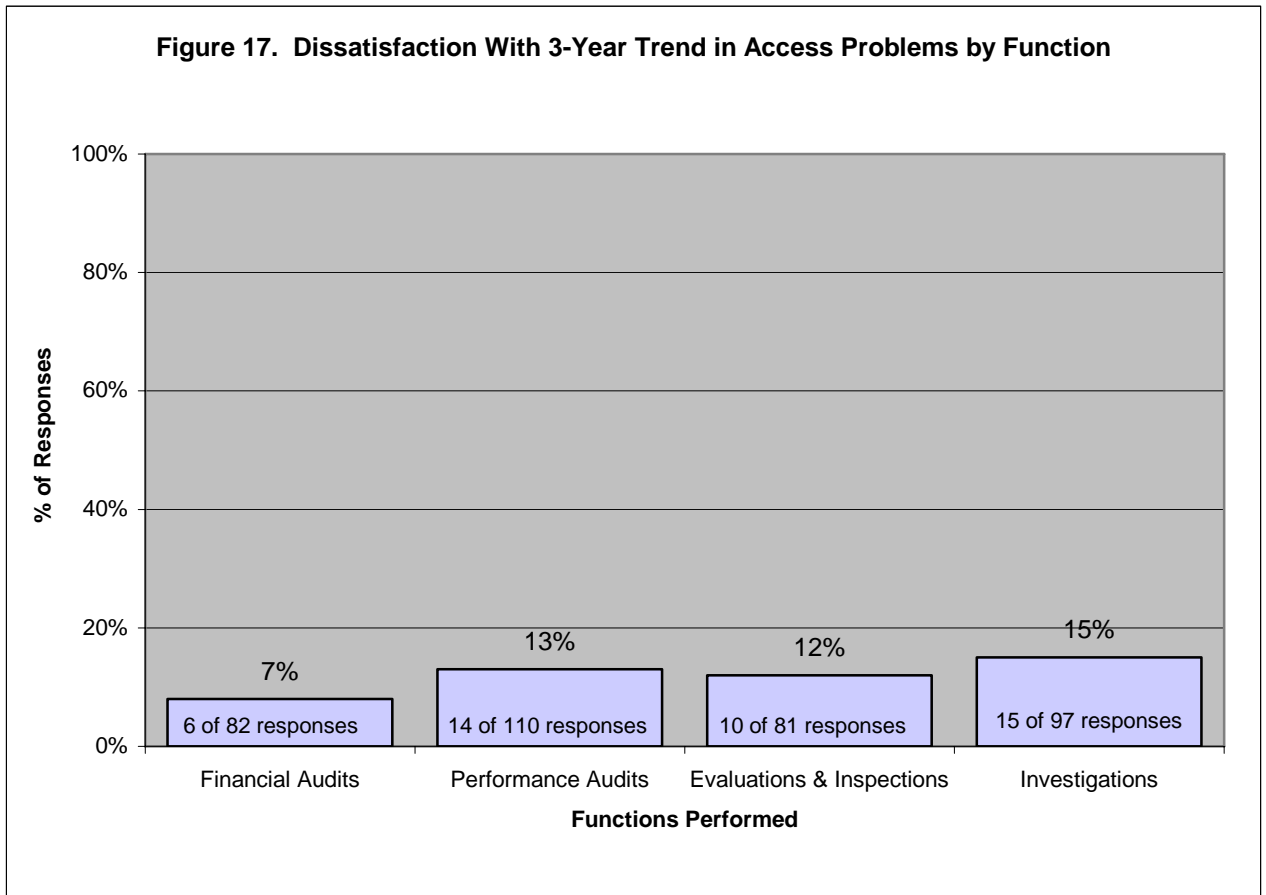
Figure 16 shows the percent of responses by government group indicating dissatisfaction.



Source: Survey responses for Questions 15, 23, 31, and 39: How satisfied or dissatisfied are you with the trend over the past 3 years with access to information for financial audits? Performance audits? Evaluations/Inspections? Investigations?

Note: Figure data excludes the “no answer” responses. Numbers are rounded. The number of responses for each government group represents the combined responses for Questions 15, 23, 31, and 39. Details on the total number of respondents to each question by government group are in Appendix II.

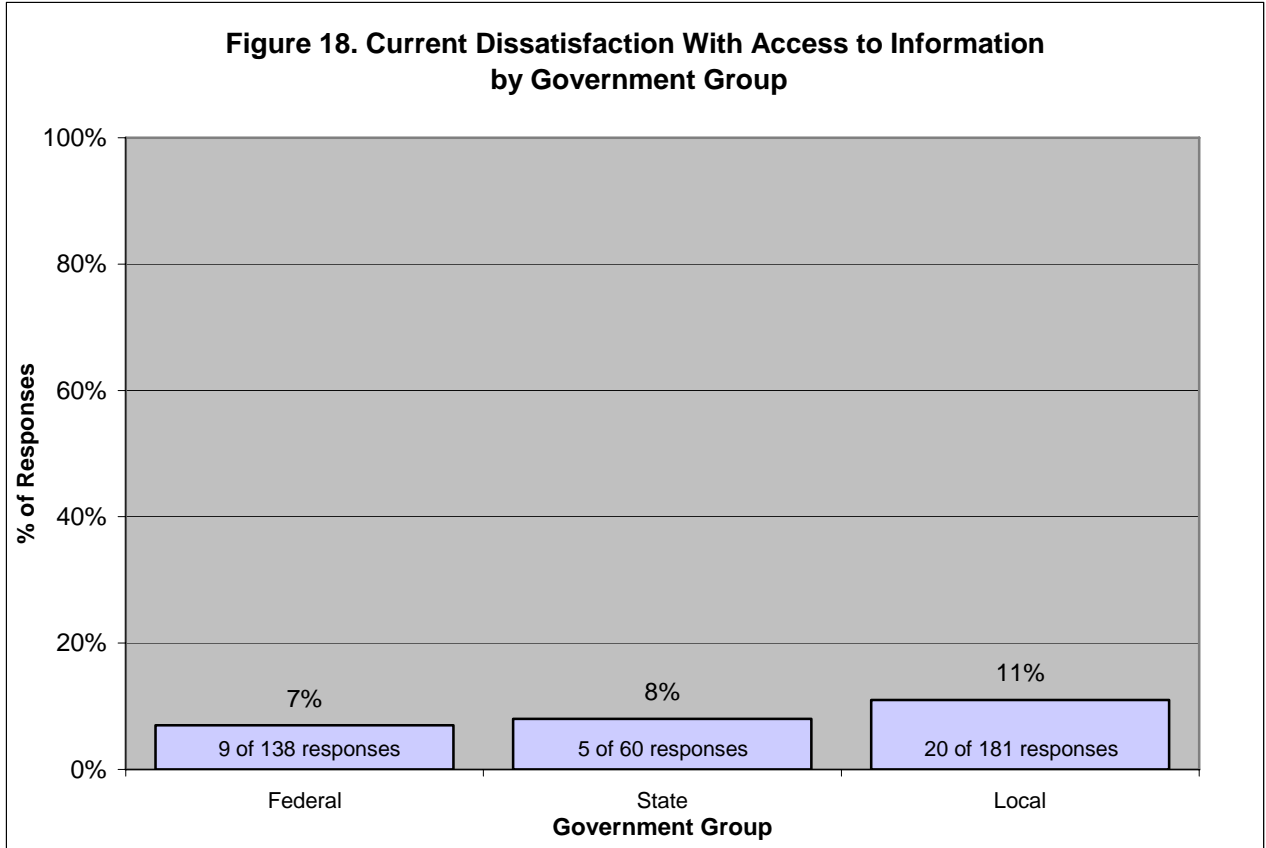
Figure 17 shows the percent of responses by function indicating dissatisfaction with the 3-year trend in access problems.



Source: Survey responses for Questions 15, 23, 31, and 39: How satisfied or dissatisfied are you with the trend over the past 3 years with access to information for financial audits? Performance audits? Evaluations/Inspections? Investigations?

Note: Figure data excludes the “no answer” responses. Numbers are rounded. Details on the total number of respondents to each question by government group are in Appendix II.

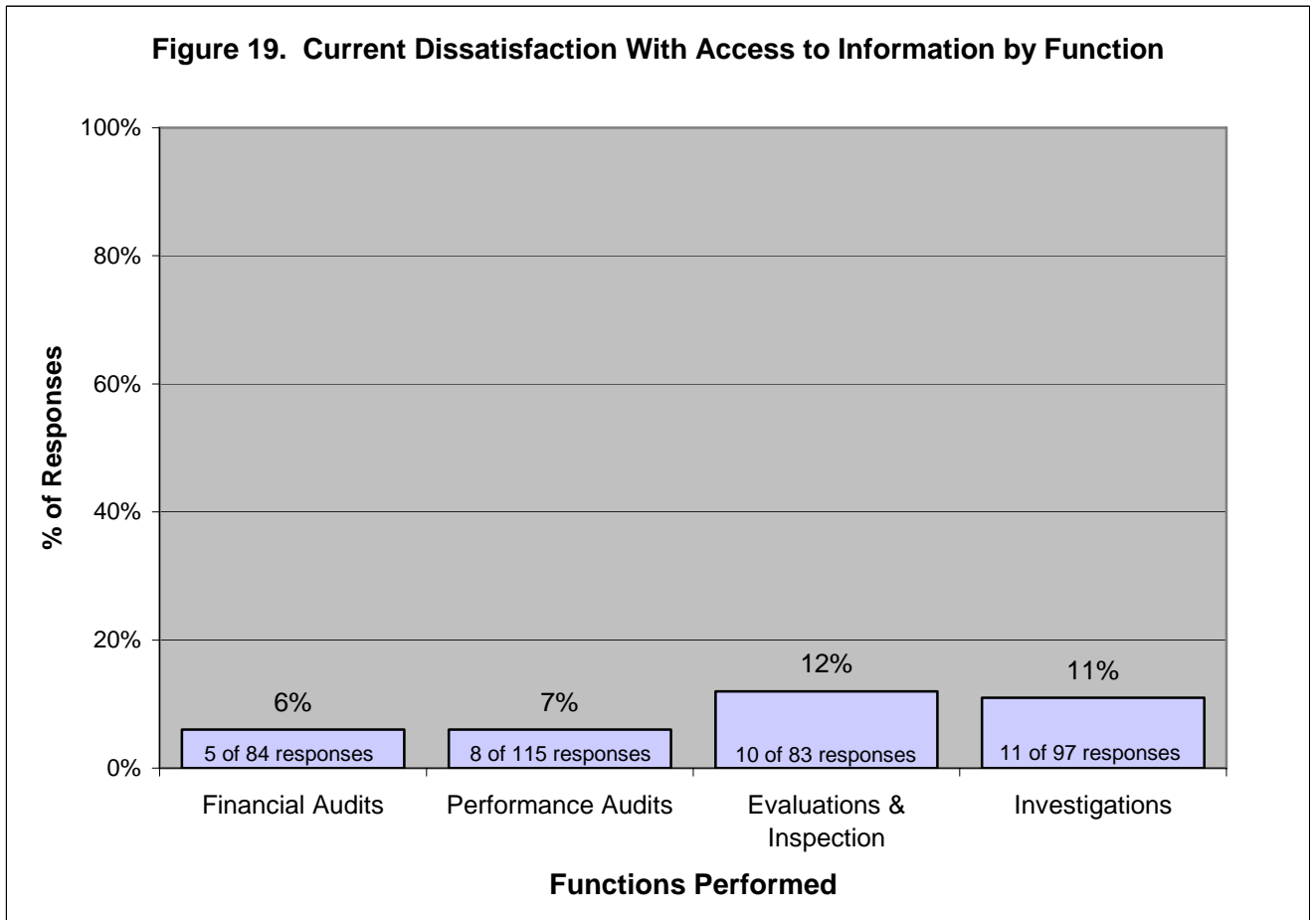
*Overall, 11 percent or less of the responses in each government group indicated dissatisfaction with the “current” state of access to information.* Figure 18 shows the percent of responses by government group indicating current dissatisfaction.



Source: Survey responses to Questions 16, 24, 32, and 40: Currently, how satisfied or dissatisfied are you with your organization’s access to information on financial audits? Performance audits? Evaluations/Inspections? Investigations?

Note: Figure data excludes the “no answer” responses. Numbers are rounded. The number of responses for each government group represents the combined responses for Questions 16, 24, 32, and 40. Details on the total number of respondents to each question by government group are in Appendix II.

Figure 19 shows by function the percent of responses indicating dissatisfaction with the current state of access.



Source: Survey responses to Questions 16, 24, 32, and 40: Currently, how satisfied or dissatisfied are you with your organization's access to information on financial audits? Performance audits? Evaluations/Inspections? Investigations?

Note: Figure data excludes the "no answer" responses. Numbers are rounded. Details on the total number of respondents to each question by government group are in Appendix II.

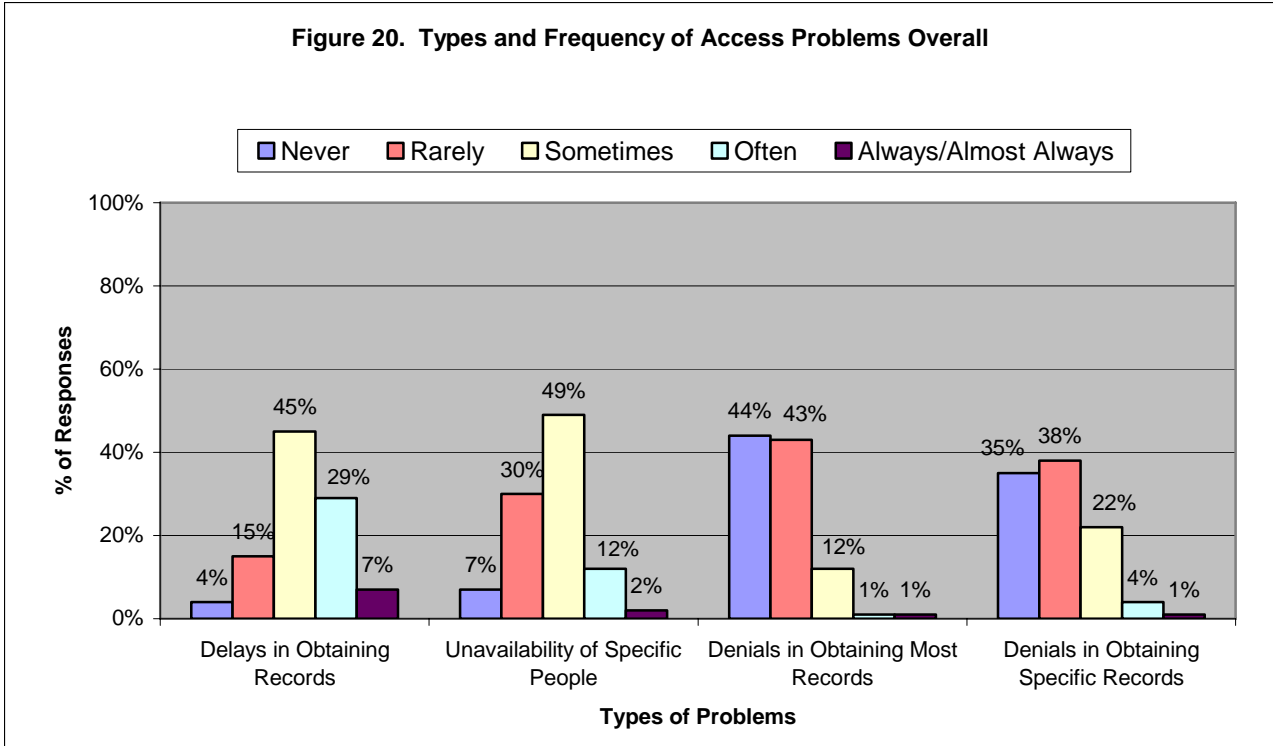
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## **TYPES OF ACCESS PROBLEMS**

### **Access Delays to Records and Unavailability/Uncooperativeness of Specific People Are More Common Problems for Respondents, but Denials of Records Are Not.**

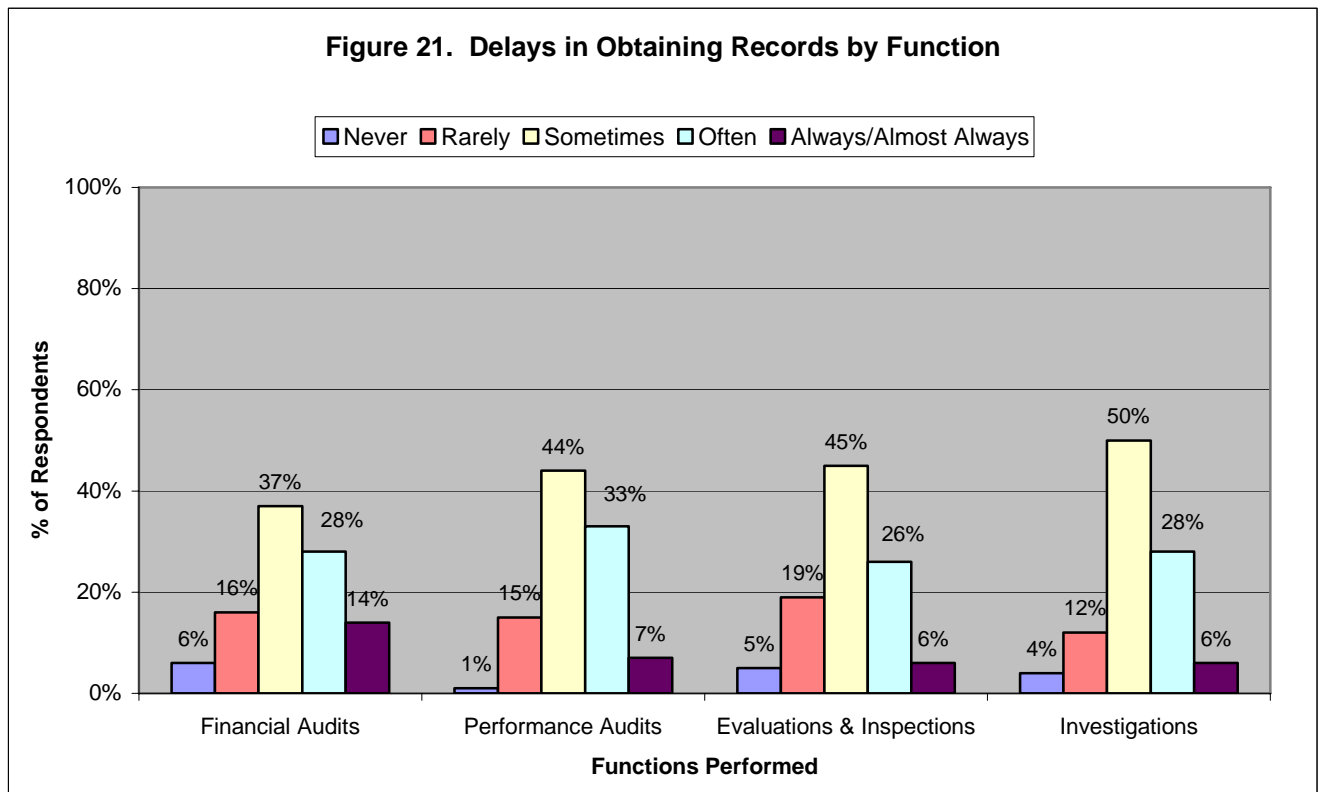
Despite the general satisfaction with access to information, many survey respondents faced problems with delays in obtaining information. Federal, state, and local respondents reported that they usually experience delays in obtaining access to records and to specific people. The combined response rate for “sometimes,” “often,” and “always/almost always” for delays in obtaining records in all functions was 81 percent (230 of 283 responses) and the combined response rate for unavailability/uncooperativeness of specific people in all functions was 63 percent (175 of 277 responses).

Conversely, for denials of “most” or “specific” records, the majority of responses were “never” and “rarely.” The combined response rate of “never” and “rarely” for denials in obtaining most records in all functions was 87 percent (237 of 274 responses) and the combined response rate for denials in obtaining specific records in all functions was 73 percent (201 of 275 responses). Figure 20 shows the percent of responses indicating the frequency of each type of access problem encountered in all functions.



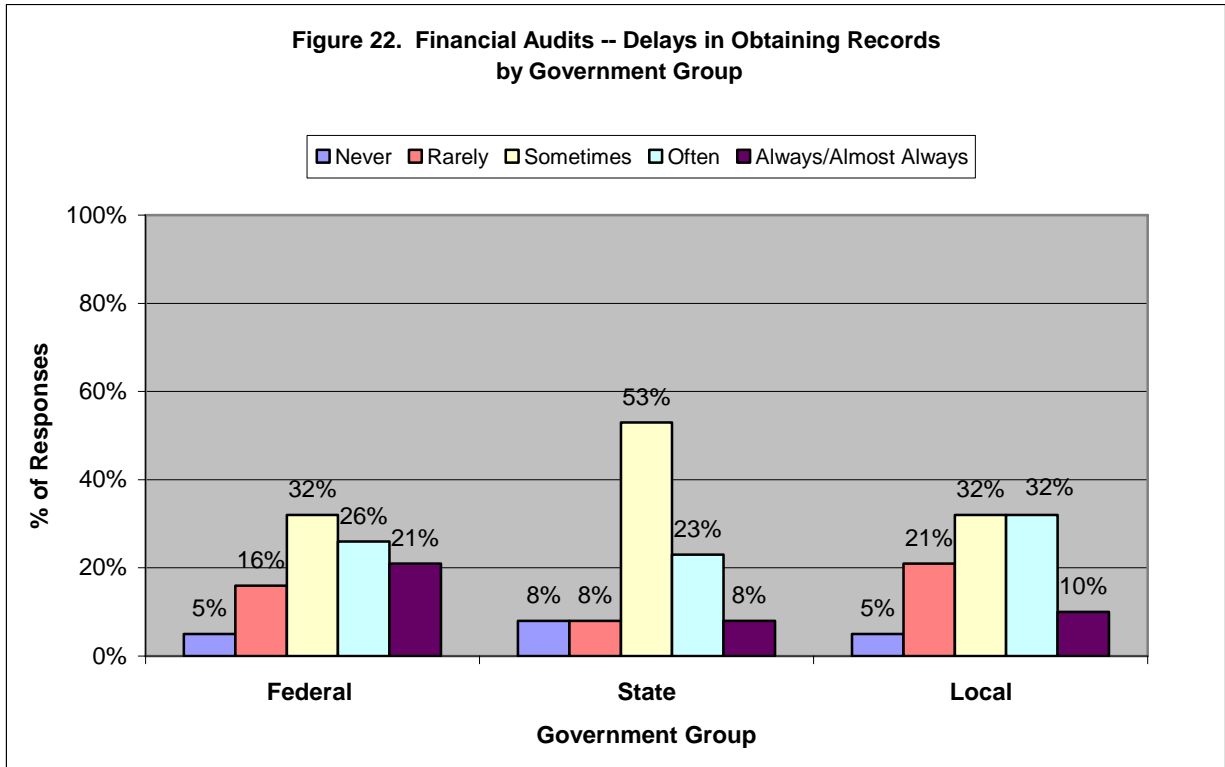
Source: Survey responses to Questions 12, 20, 28, and 36: How often, if at all, are your access to information problems for financial audits, performance audits, evaluations/inspections, and investigations related to the following: a. delays in obtaining records, b. denials in obtaining most records, c. denials of specific records, or d. unavailability/uncooperativeness of specific people? Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each question by government group are in Appendix II. The 128 organizations that responded to this survey indicated that they perform one or more of the designated functions: financial audits, performance audits, evaluations and inspections, and investigations. The percentages in this figure are based on the combined responses for problems encountered in all the functions.

At least three-fourths of the survey responses reported that organizations experience delays in obtaining records while performing all four functions. For all four functions, responses indicated delays in obtaining records “sometimes,” “often,” or “always/almost always” as follows: financial audits 79 percent (40 of 51 responses), performance audits 84 percent (78 of 93 responses), evaluations and inspections 77 percent (50 of 65 responses), and investigations 84 percent (62 of 74 responses). Figure 21 shows the percent of responses indicating how often delays in obtaining records occur for each function.



Source: Survey responses to Questions 12, 20, 28, and 36: How often, if at all, are your access to information problems for financial audits, performance audits, evaluations/inspections, and investigations related to the following: a. delays in obtaining records, b. denials in obtaining most records, c. denials of specific records, or d. unavailability/uncooperativeness of specific people? Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each question by government group are in Appendix II.

- Financial Audits.** There were no major differences among the federal, state, and local responses for delays in obtaining records for financial audits. The combined response rates for “sometimes,” “often,” and “always/almost always” are: federal 79 percent (15 of 19 responses), state 84 percent (11 of 13 responses), and local 74 percent (14 of 19 responses). Figure 22 shows the percent of responses by government group indicating how often delays in obtaining records occur for financial audits.

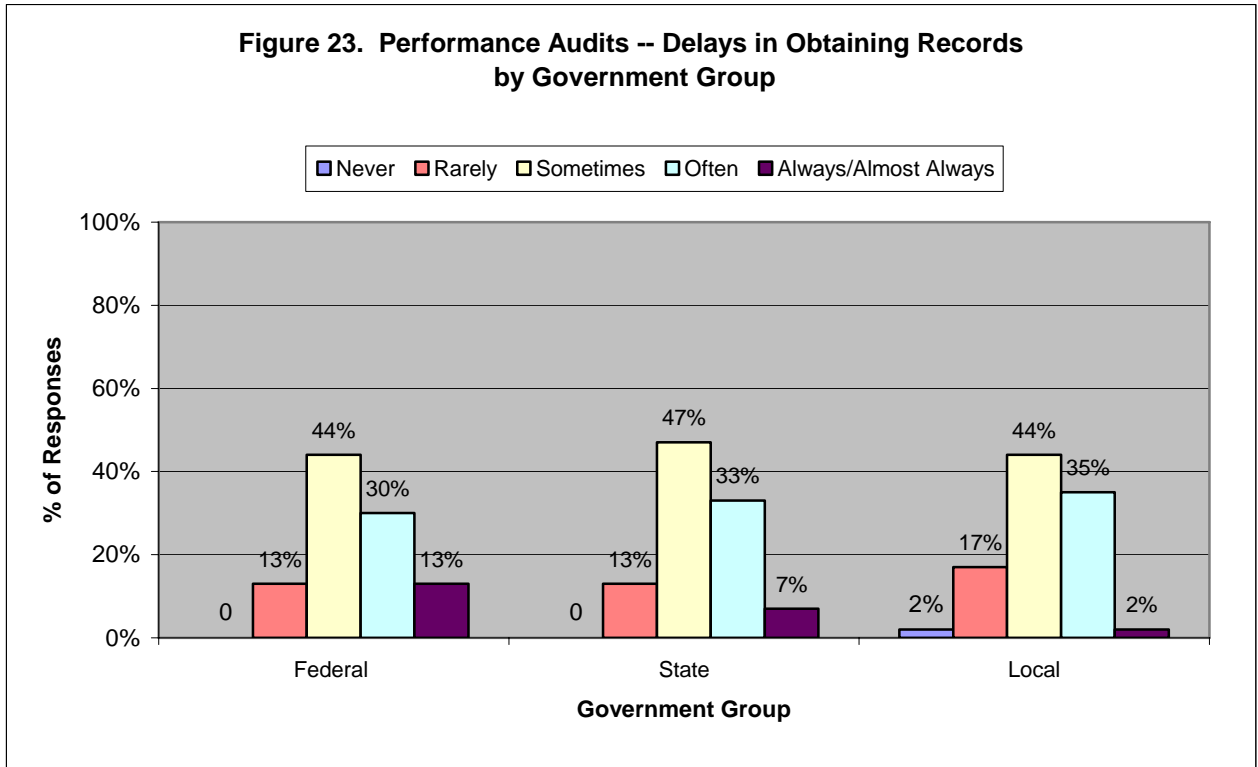


Source: Survey responses for Question 12: How often, if at all, are your access to information problems for financial audits related to the following: a. delays in obtaining records, b. denials in obtaining most records, c. denials of specific records, or d. unavailability/uncooperativeness of specific people?

Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each answer choice by government group are in Appendix II.



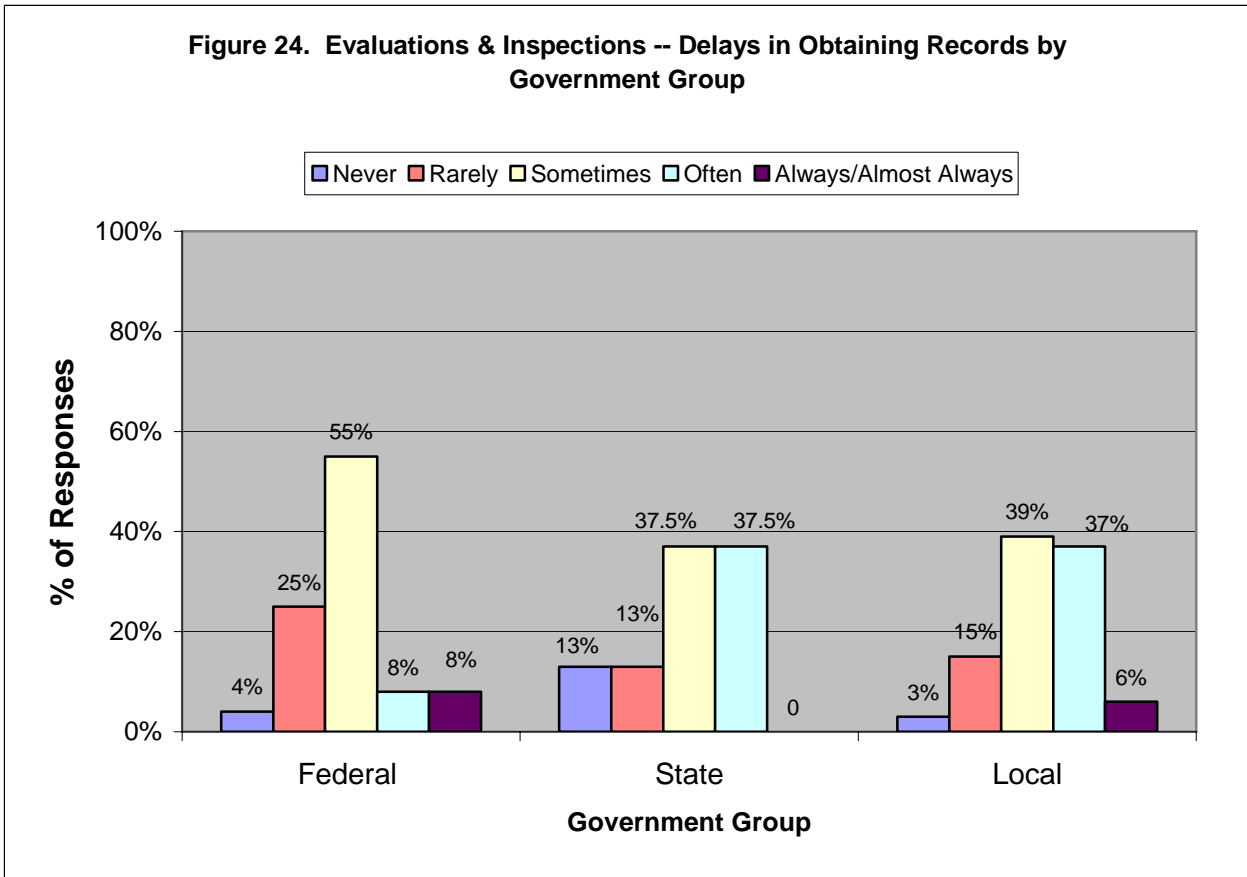
- Performance Audits.** There were no major differences among the federal, state, and local responses for delays in obtaining records for performance audits. The combined response rates for “sometimes,” “often,” and “always/almost always” are: federal 87 percent (26 of 30 responses), state 87 percent (13 of 15 responses), and local 81 percent (39 of 48 responses). Figure 23 shows the percent of responses by government group indicating how often delays in obtaining records occur for performance audits.



Source: Survey responses for Question 20: How often, if at all, are your access to information problems for performance audits related to the following: a. delays in obtaining records, b. denials in obtaining most records, c. denials of specific records, or d. unavailability/uncooperativeness of specific people?

Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each answer choice by government group are in Appendix II.

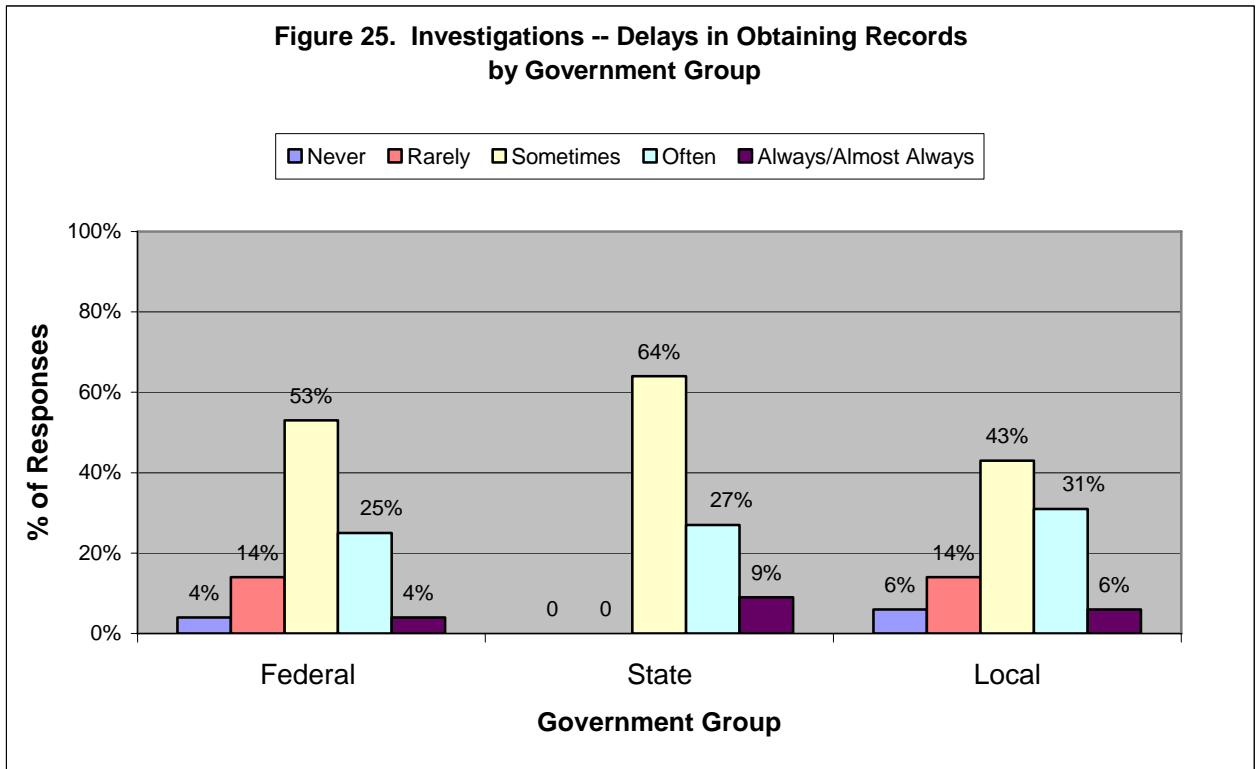
- Evaluations/Inspections.** There were no major differences among the federal, state, and local responses for delays in obtaining records for evaluations and inspections. The combined response rates for “sometimes,” “often,” and “always/almost always” are: federal 71 percent (17 of 24 responses), state 75 percent (6 of 8 responses), and local 82 percent (27 of 33 responses). Figure 24 shows the percent of responses by government group indicating how often delays in obtaining records occur for evaluations and inspections.



Source: Survey responses for Question 28: How often, if at all, are your access to information problems for evaluations/inspections related to the following: a. delays in obtaining records, b. denials in obtaining most records, c. denials of specific records, or d. unavailability/uncooperativeness of specific people?

Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each answer choice by government group are in Appendix II.

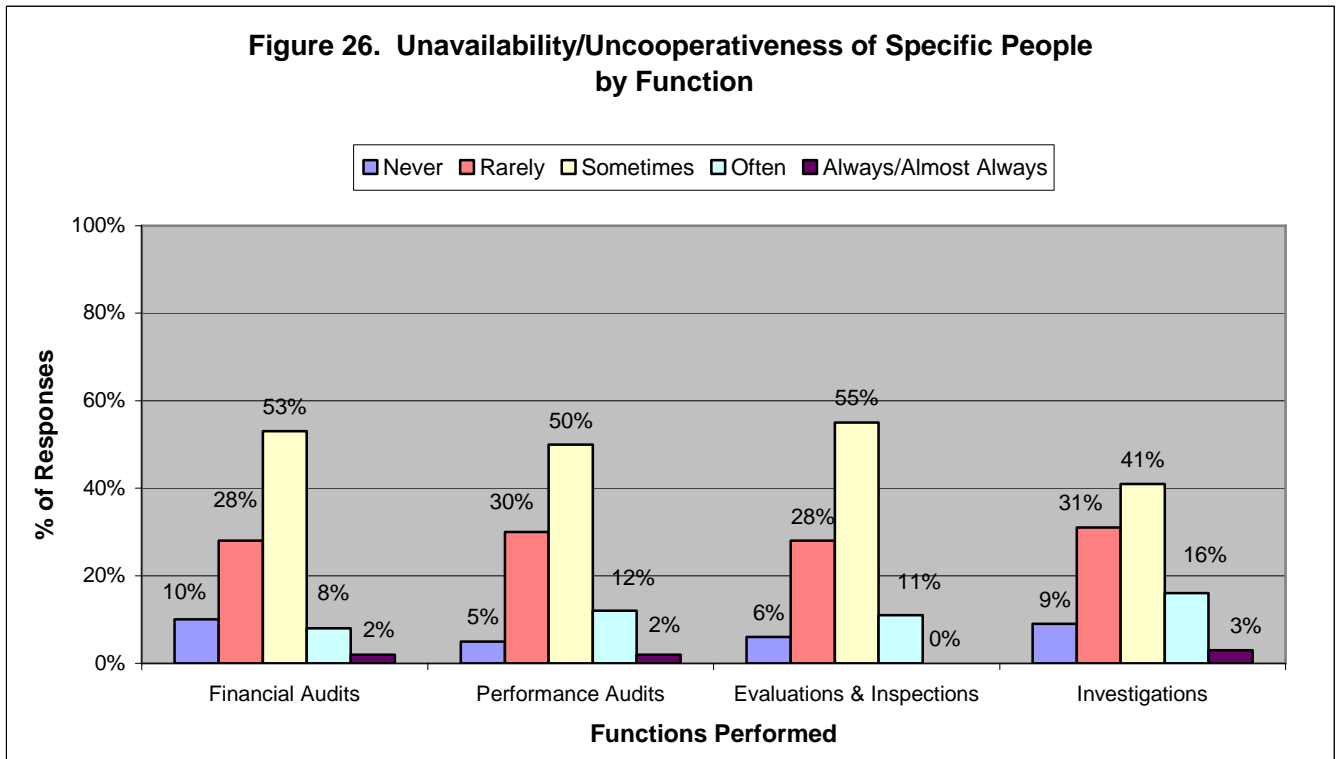
- Investigations.** The state responses reported the most problems in obtaining records for investigations. The combined response rates for “sometimes,” “often,” and “always/almost always” are: federal 82 percent (23 of 28 responses), state 100 percent (11 of 11 responses), and local 80 percent (28 of 35 responses). Figure 25 shows the percent of responses by government group indicating how often delays in obtaining records occur for investigations.



Source: Survey responses for Question 36: How often, if at all, are your access to information problems for investigations related to the following: a. delays in obtaining records, b. denials in obtaining most records, c. denials of specific records, or d. unavailability/uncooperativeness of specific people?

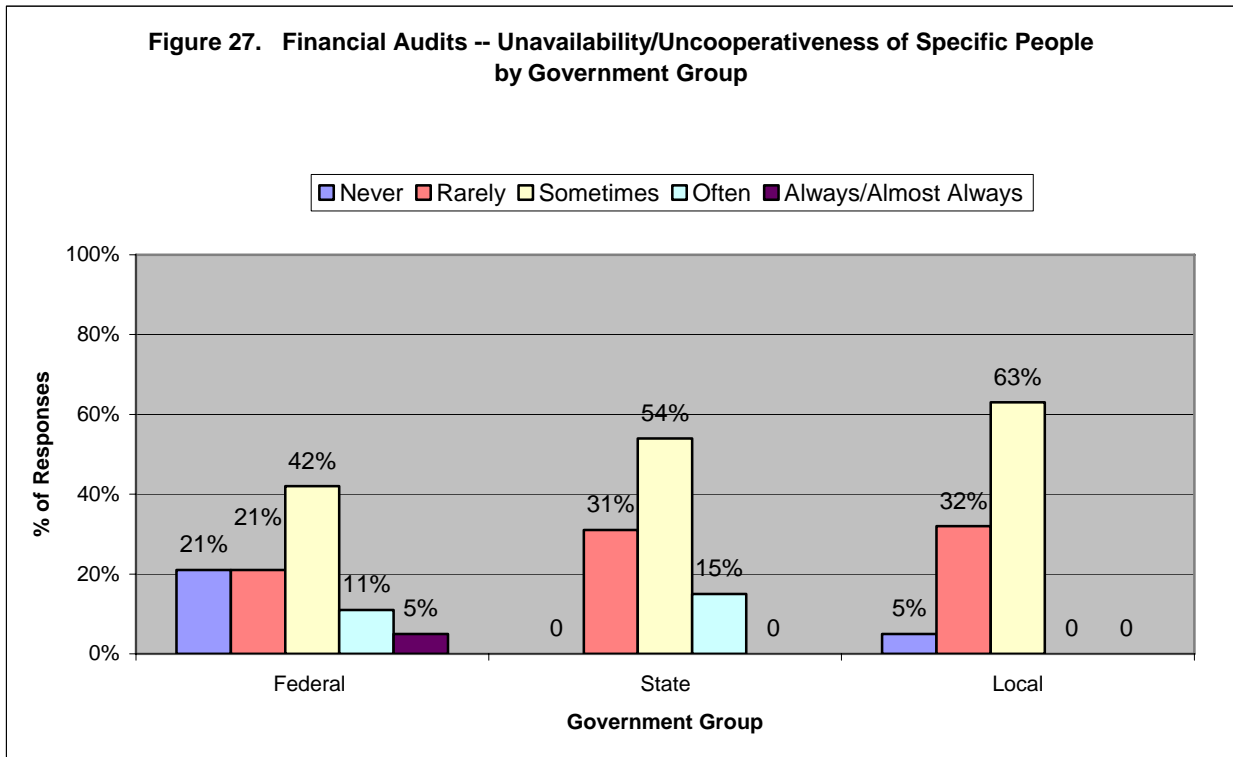
Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each answer choice by government group are in Appendix II.

Many responses reported problems with gaining access to specific people while performing all four functions. For all four functions, responses indicated the unavailability/uncooperativeness of specific people “sometimes,” “often,” or “always/almost always” as follows: financial audits 63 percent (32 of 51 responses), performance audits 64 percent (59 of 92 responses), evaluations and inspections 66 percent (42 of 64 responses), and investigations 60 percent (42 of 70 responses). Figure 26 shows the percent of responses by function indicating how often unavailability/uncooperativeness of specific people occurs.



Source: Survey responses to Questions 12, 20, 28, and 36: How often, if at all, are your access to information problems for financial audits, performance audits, evaluations/inspections, and investigations related to the following: a. delays in obtaining records, b. denials in obtaining most records, c. denials of specific records, or d. unavailability/uncooperativeness of specific people? Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each question by government group are in Appendix II.

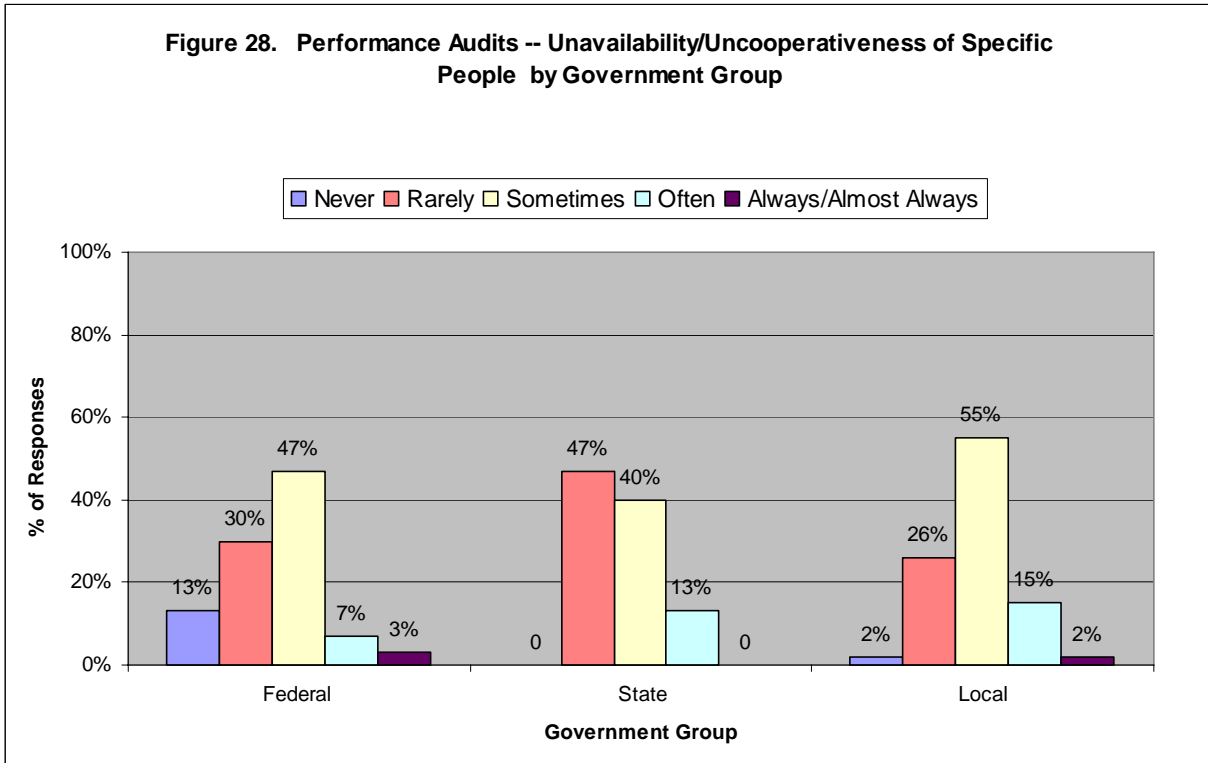
- Financial Audits.** The responses indicated that the unavailability/uncooperativeness of specific people during financial audits was a problem. The combined response rates for “sometimes,” “often,” and “always/almost always” are: federal 58 percent (11 of 19 responses), state 69 percent (9 of 13 responses), and local 63 percent (12 of 19 responses). Figure 27 shows the percent of responses by government group indicating how often unavailability/uncooperativeness of specific people occurs for financial audits.



Source: Survey responses to Question 12: How often, if at all, are your access to information problems for financial audits related to the following: a. delays in obtaining records, b. denials in obtaining most records, c. denials of specific records, or d. unavailability/uncooperativeness of specific people?

Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each answer choice by government group are in Appendix II.

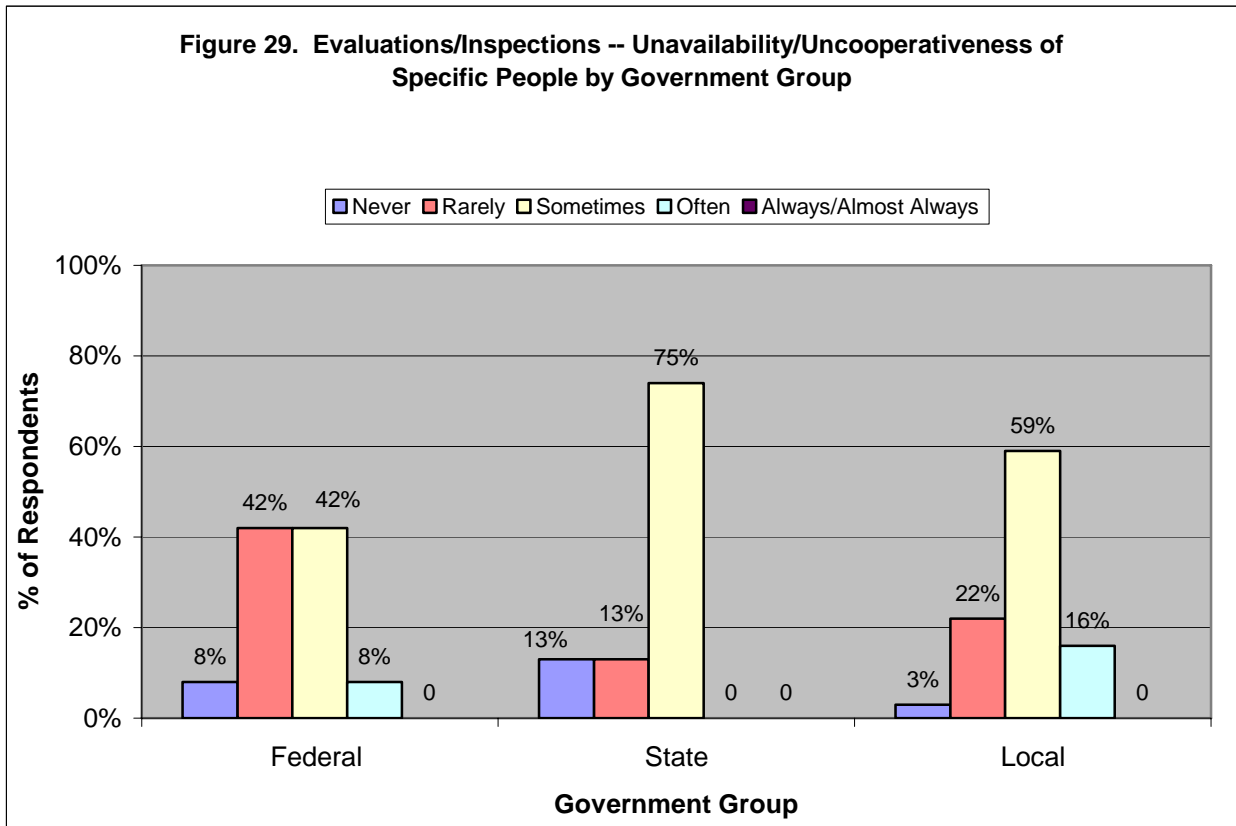
- Performance Audits.** Unavailability/uncooperativeness of specific people occurred more than half the time during performance audits. The local responses indicated a generally higher rate for this problem. The combined response rates for “sometimes,” “often,” and “always/almost always” are: federal 57 percent (17 of 30 responses), state 53 percent (8 of 15 responses), and local 72 percent (34 or 47 responses). Figure 28 shows the percent of responses by government group indicating how often unavailability/uncooperativeness of specific people occurs for performance audits.



Source: Survey responses to Question 20: How often, if at all, are your access to information problems for performance audits related to the following: a. delays in obtaining records, b. denials in obtaining most records, c. denials of specific records, or d. unavailability/uncooperativeness of specific people?

Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each answer choice by government group are in Appendix II.

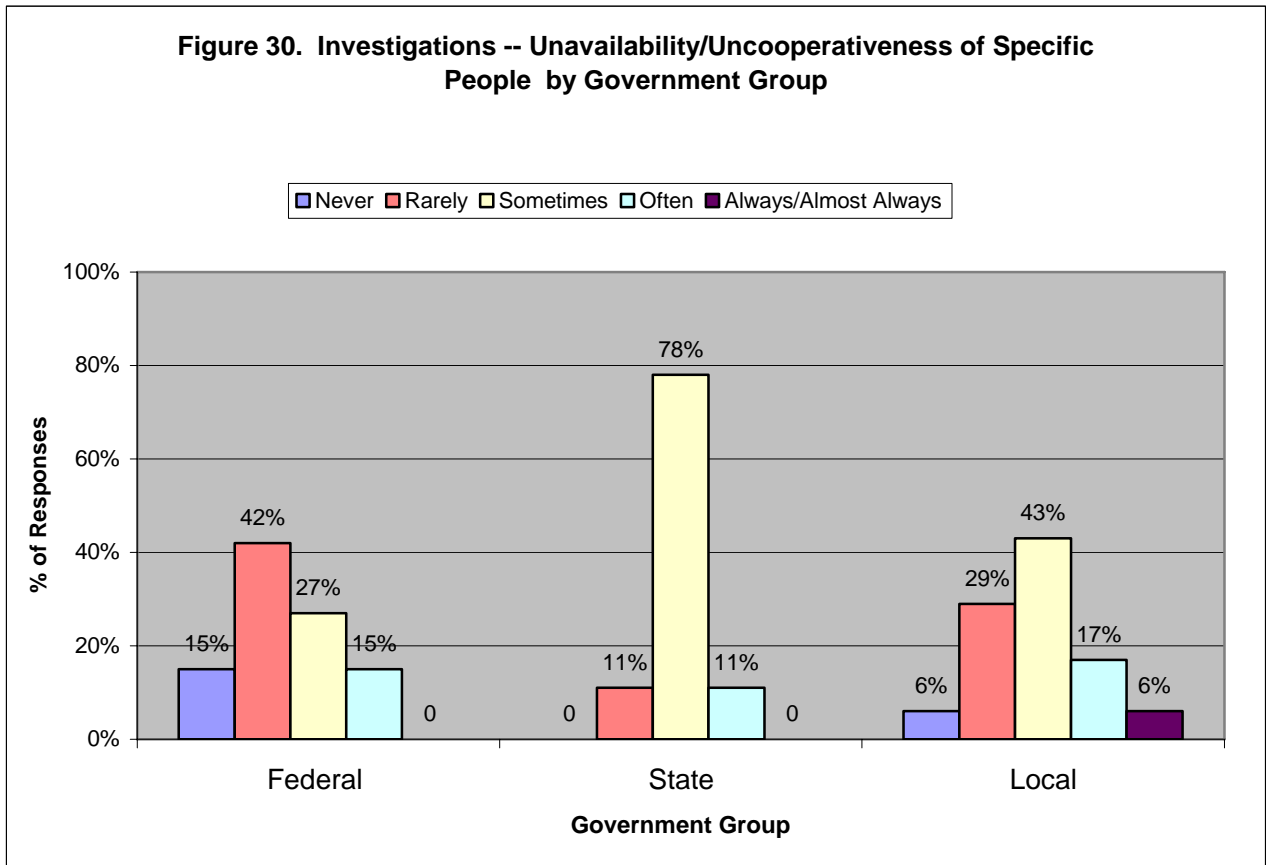
- Evaluations/Inspections.** The responses reported that the unavailability/uncooperativeness of specific people was a problem “sometimes” or “often”: federal 50 percent (12 of 24 responses), state 75 percent (6 of 8 responses), and local 75 percent (24 of 32 responses). None of the responses reported this problem “always/almost always.” Figure 29 shows the percent of responses by government group indicating how often unavailability/uncooperativeness of specific people occurs for evaluations and inspections.



Source: Survey responses to Question 28: How often, if at all, are your access to information problems for evaluations/inspections related to the following: a. delays in obtaining records, b. denials in obtaining most records, c. denials of specific records, or d. unavailability/uncooperativeness of specific people?

Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each answer choice by government group are in Appendix II.

- Investigations.** There is a greater difference among the respondents performing investigations regarding problems with the unavailability/uncooperativeness of specific people. The combined response rates for “sometimes,” “often,” and “always/almost always” are: federal 42 percent (11 of 26 responses), state 89 percent (8 of 9 responses), and local 66 percent (23 of 35 responses). Figure 30 shows the percent of responses by government group indicating how often unavailability/uncooperativeness of specific people occurs for investigations.

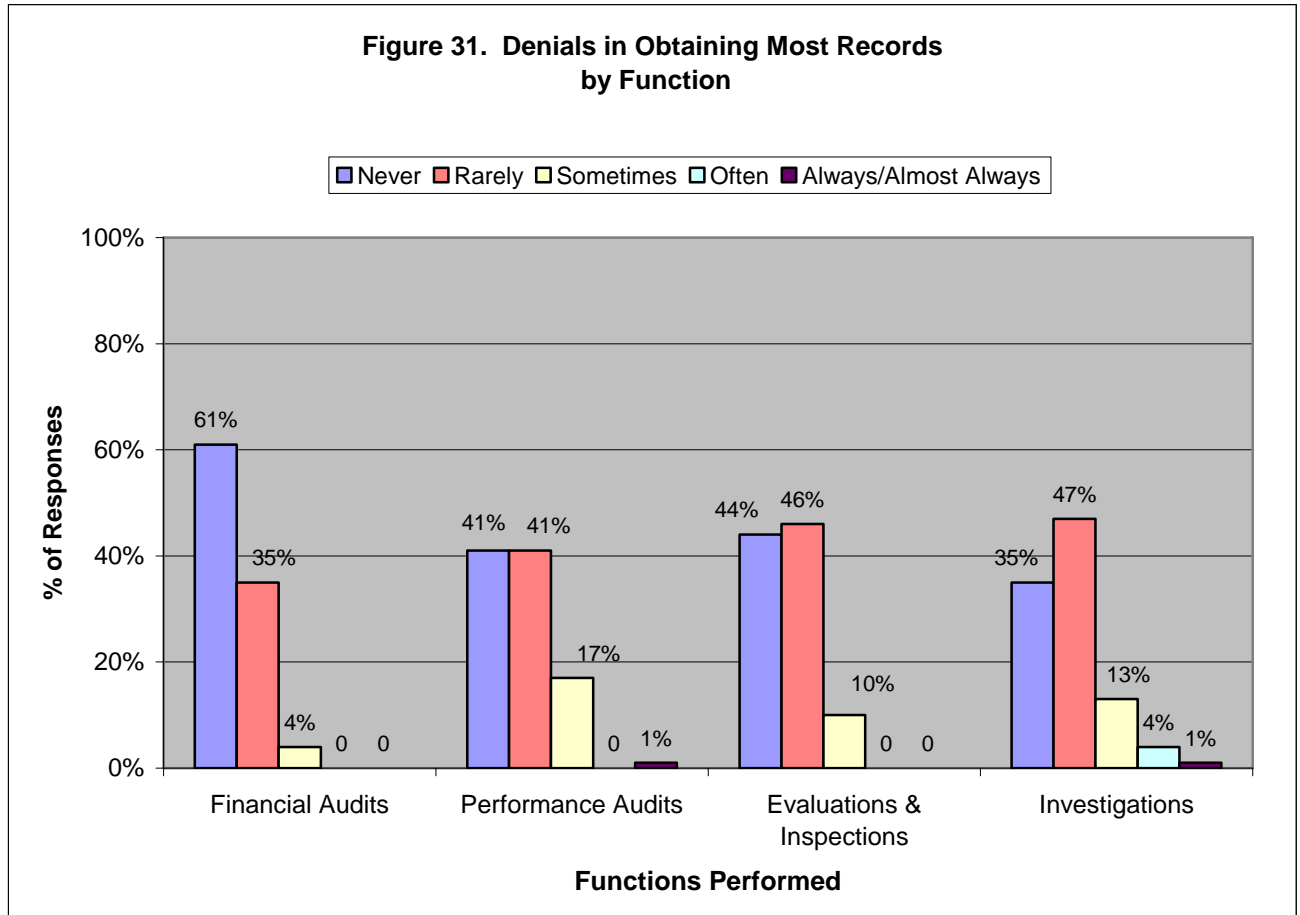


Source: Survey responses to Question 36: How often, if at all, are your access to information problems for investigations related to the following: a. delays in obtaining records, b. denials in obtaining most records, c. denials of specific records, or d. unavailability/uncooperativeness of specific people?

Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each answer choice by government group are in Appendix II.

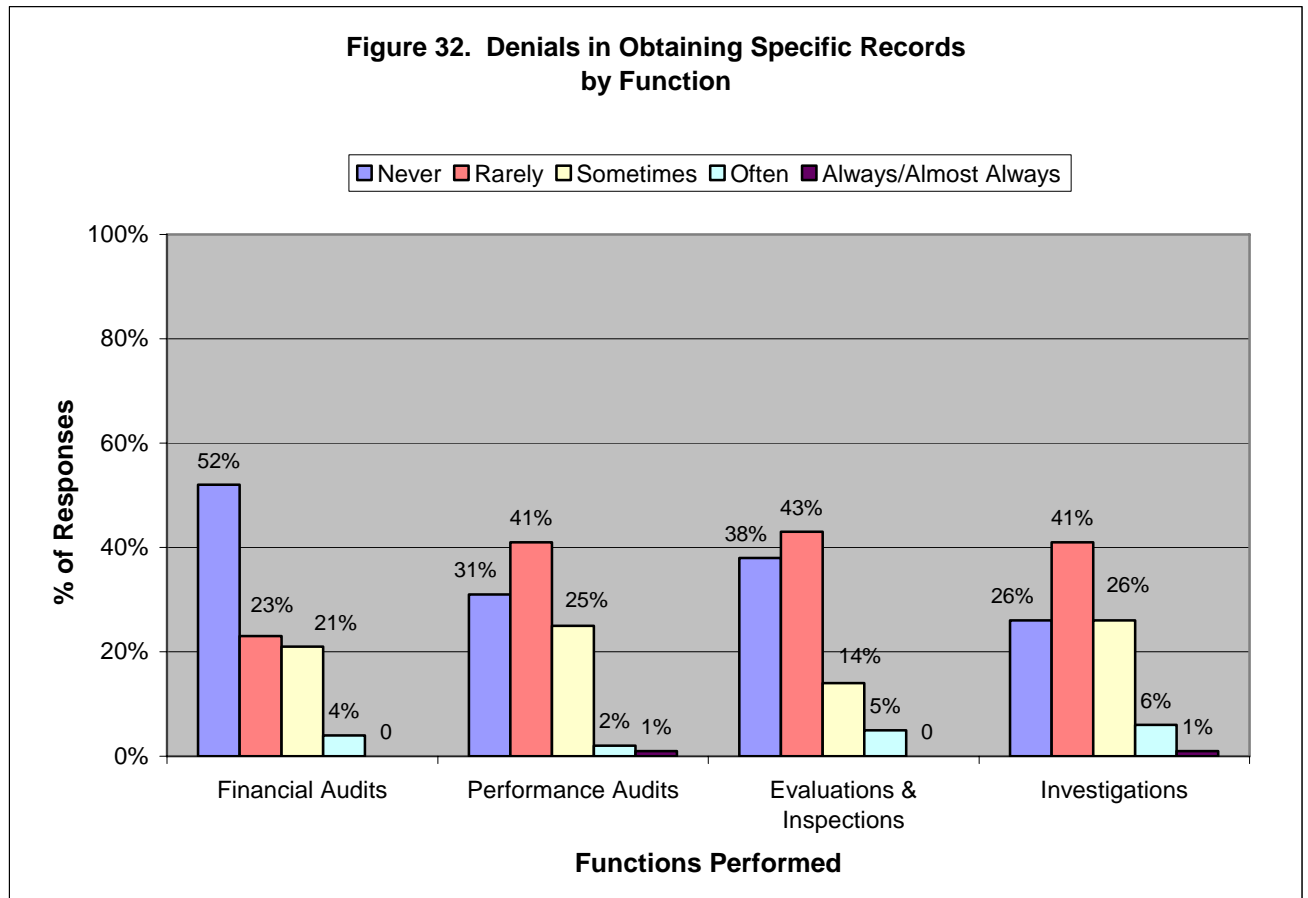


*Denials in obtaining “most” records are not common access problems for respondents.* A preponderance of the responses reported “never” or “rarely” experiencing denials in obtaining most records for each function performed: financial audits 96 percent (49 of 51 responses), performance audits 82 percent (72 of 88 responses), evaluations and inspections 90 percent (57 of 63 responses), and investigations 82 percent (59 of 72 responses). Figure 31 shows the percent of responses by function indicating how often denials in obtaining most records occurs.



Source: Survey responses to Questions 12, 20, 28, and 36: How often, if at all, are your access to information problems for financial audits, performance audits, evaluations/inspections, and investigations related to the following: a. delays in obtaining records, b. denials in obtaining most records, c. denials of specific records, or d. unavailability/uncooperativeness of specific people? Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each question by government group are in Appendix II.

*Denials in obtaining “specific” records are not common access problems for respondents.* More than two-thirds of the responses reported “never” or “rarely” experiencing denials in obtaining specific records for each function performed: financial audits 75 percent (39 of 52 responses), performance audits 72 percent (63 of 88 responses), evaluations and inspections 81 percent (51 of 63 responses), and investigations 67 percent (48 of 72 responses). Figure 32 shows the percent of responses by function indicating how often denials in obtaining specific records occurs.



Source: Survey responses to Questions 12, 20, 28, and 36: How often, if at all, are your access to information problems for financial audits, performance audits, evaluations/inspections, and investigations related to the following: a. delays in obtaining records, b. denials in obtaining most records, c. denials of specific records, or d. unavailability/uncooperativeness of specific people? Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each question by government group are in Appendix II.

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## **FACTORS INHIBITING ACCESS TO INFORMATION**

### **Most Respondents Did Not Consider Any Specific Factor as Playing a “Major or Very Major” Role in Inhibiting Access to Information.**

The survey respondents identified the extent that certain factors play in inhibiting access to information by selecting multiple choice responses and by providing narrative comments.

*Multiple Choice (Closed-ended) Responses.* Table 2 presents the percentage of respondents who indicated the extent that each factor played in their accountability organizations’ access to information problems (major or very major role, some role or minor role, or no role). The inhibiting factors are listed from high to low based on the ratings given by respondents for the answer choices “major role” or “very major role.”

Of the 12 factors presented to the respondents in the survey, only one, “d. management was slow to respond,” was rated much higher (25 percent) than the others as a “major or very major” concern. Of the factors that played “some role or a minor role,” respondents selected four factors more often: “e. privacy/confidentiality” (64 percent), “b. insufficient personnel” (63 percent), “c. too much work” (61 percent), and “d. management slow to respond” (60 percent). A considerable percentage of responses indicated that the following factors played “no role” in access to information problems: “k. improperly formatted requests” (77 percent), “a. insufficient funds” (75 percent), and “j. ambiguous request” (64 percent).

**Table 2. Factors Inhibiting Access to Information  
(as a Percent of Respondents)**

| <b>Inhibiting Factors<br/>(Factors are lettered as they appear<br/>in the survey)</b>                                  | <b>Major Role or<br/>Very Major<br/>Role %</b> | <b>Some Role<br/>or Minor<br/>Role %</b> | <b>No Role<br/>%</b>                |
|--|--|--|-------------------------------------|
| d. The other organization’s management took too long to respond to requests for information.                           | <b>25%</b><br>(31 of 125 responses)            | <b>60%</b><br>(75 of 125 responses)      | 15%                                 |
| e. The other organization had privacy/confidentiality concerns.  | 15%  | <b>64%</b><br>(80 of 125 responses)      | 21%                                 |
| b. The other organizations said that it had insufficient personnel to satisfy your requests<br>Insufficient Personnel. | 11%  | <b>63%</b><br>(78 of 123 responses)      | 26%                                 |
| c. The other organization said it already had too much work to satisfy your request.                                   | 11%  | <b>61%</b><br>(75 of 123 responses)      | 28%                                 |
| h. The other organization questioned the legal authority for the request.  | 10%  | 54%                                      | 36%                                 |
| l. The other organization was concerned about the public issuance of the information in the final report.              | 11%  | 58%                                      | 31%                                 |
| i. The other organization had limited experience with your organization.   | 9%   | 55%                                      | 36%                                 |
| f. The other organization had concerns about security and safekeeping.   | 6%   | 54%                                      | 40%                                 |
| g. The other organization did not understand the importance of the request.  | 3%   | 59%                                      | 38%                                 |
| a. The other organizations said that it had insufficient funds to satisfy your requests.                               | 1%   | 24%                                      | <b>75%</b><br>(92 of 123 responses) |
| j. The other organization indicated that the request for information was ambiguous.                                    | 1%   | 35%                                      | <b>64%</b><br>(79 of 123 responses) |
| k. The other organization indicated that the request for information was not in the appropriate format.                | 0%   | 23%                                      | <b>77%</b><br>(93 of 121 responses) |

Source: Survey responses to Question 41: Considering the financial audits, performance audits, evaluations/inspections, and investigations that your organization conducts, how much of a role did the following factors play in inhibiting your organization’s ability to access information?

Note: Table data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. The total number of responses to Question 41 ranged between 121 and 125 for each of the 12 factors. Details on the total number of respondents to each answer choice by government group are in Appendix II.

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*Narrative (Open-ended) Comments.* In their written comments, some respondents provided additional inhibiting factors that they encountered when requesting information. These factors and issues included:

- The other organization indicated that it did not have time to respond to the information request.
- The other organization said the request for information was outside the scope of the review.
- The other organization said providing the information would result in being “blamed” for negative findings.
- The other organization could not provide the requested information because of incompatible data systems.

Some respondents also provided comments about unique access issues that they have encountered because of the subject matter of their accountability reviews. The unique issues included:

- Lack of interagency cooperation when the review subject and data requirements cross Department lines covered by different accountability organizations.
- Grantees making broad claims of attorney-client privilege to delay or deny access to records.
- Difficulty obtaining information from third parties that do not have a direct contractual relationship with the government.
- The variety and sometimes confusing legal restrictions on accessing information such as the “Privacy Act, Freedom of Information Act, Grand Jury, Qui Tam, and Health Insurance Portability and Accountability Act.”

Unlike the factors in Table 2, in their comments, respondents did not indicate how major or minor of a role these factors and unique issues played in inhibiting their organizations ability to access information.

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*Legal Authority as a Helpful or Hindering Factor in Access Problems.*

The survey also asked respondents about their satisfaction with their legal authority, how often other access problems had their source in legal

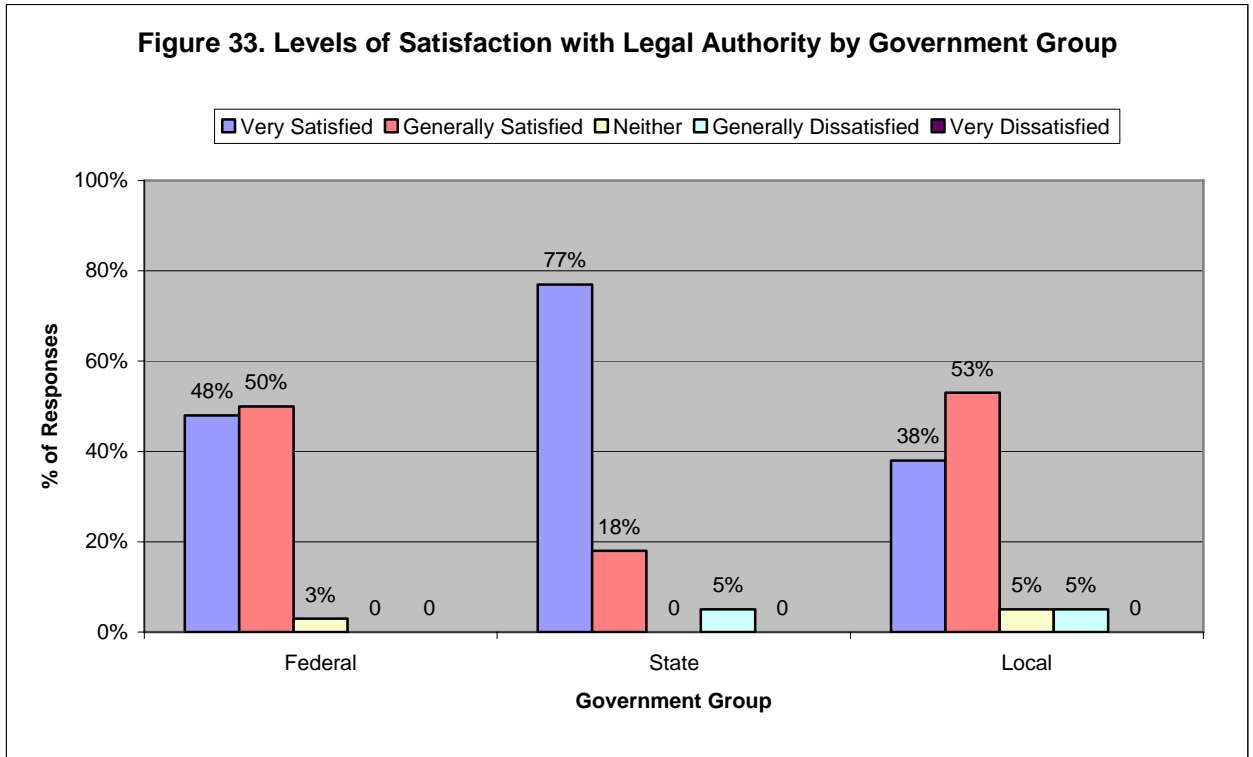
**Characteristics of Legal Authority**

**Source:** All of the federal and most of the state accountability organizations perform their review functions based on legal authority derived from legislation. About two-thirds of the local organizations obtain their legal authority from legislation. The remainder of the authority comes from regulation, executive order or directive, county or city charters, state constitutions, or other government authority.

**Subpoenas:** Slightly more than half of the respondents have the legal authority to subpoena records. A substantial majority of the federal and state organizations, 92 percent and 68 percent, respectively, have this authority compared to only 21 percent for the local entities.

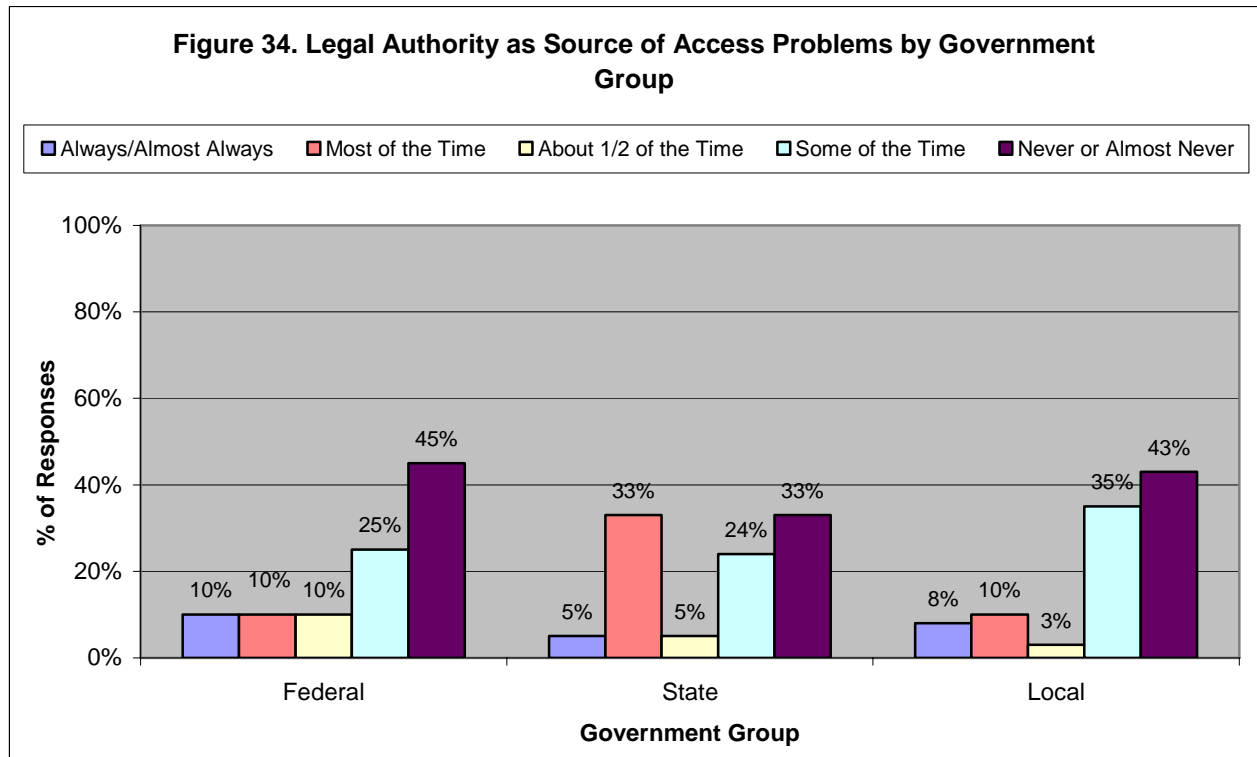
authority, and whether their legal authority included certain enforcement powers. Almost all of the responses (118 of 126 or 94 percent) were either “very satisfied” or “generally satisfied” with legal authority. Only 4 responses (3 percent) registered dissatisfaction and 4 responses (3 percent) expressed no tendency in either direction. The 40 federal responses were almost evenly split between “very satisfied” or “generally satisfied” with no responses indicating dissatisfaction. All but 1 of the 22 state responses (95 percent) registered

satisfaction. For the 64 local government responses, 58 indicated either “very satisfied” or “generally satisfied” (91 percent), 3 registered dissatisfaction (5 percent), and 3 (5 percent) expressed no choice in either direction. Figure 33 shows the percent of responses indicating the levels of satisfaction with legal authority.



Source: Survey responses to Question 4: How satisfied or dissatisfied are you with your organization’s legal authority to access information? Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each answer choice by government group are in Appendix II.

Although satisfaction was high with legal authority, in over half of the responses, access to information problems arose from questions regarding legal authority. The state responses showed a greater degree of access problems from legal authority concerns “most of the time” (33 percent, 7 of 21 responses) compared to the federal responses (10 percent, 4 of 40 responses), and the local responses (10 percent, 6 of 60 responses) for this answer choice. Overall, at least one-third of the responses in each government group (federal 18 of 40 responses, state 7 of 21 responses, and local 26 of 60 responses) indicated that legal authority was “never or almost never” a problem. Figure 34 shows the percent of responses by government group indicating the frequency of access problems from legal authority.



Source: Survey responses to Question 5: In your opinion, when you have access to information problems, how often (if at all) are those problems attributable to disagreements over your organization’s legal right to access the information requested?

Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each answer choice by government group are in Appendix II.

To alleviate the potential access to information problems arising from questions regarding legal authority, some survey respondents indicated in their narrative comments that the following additional legal authorities would be helpful:

- Clarification of accountability organizations’ right of access,
- Clear mandate for auditees to cooperate,
- Full law enforcement authority,
- Ability to subpoena tangible items such as electronic hardware,
- Standard access rules in all programs,
- Ability to conduct data mining more easily to detect fraud, waste, and abuse,

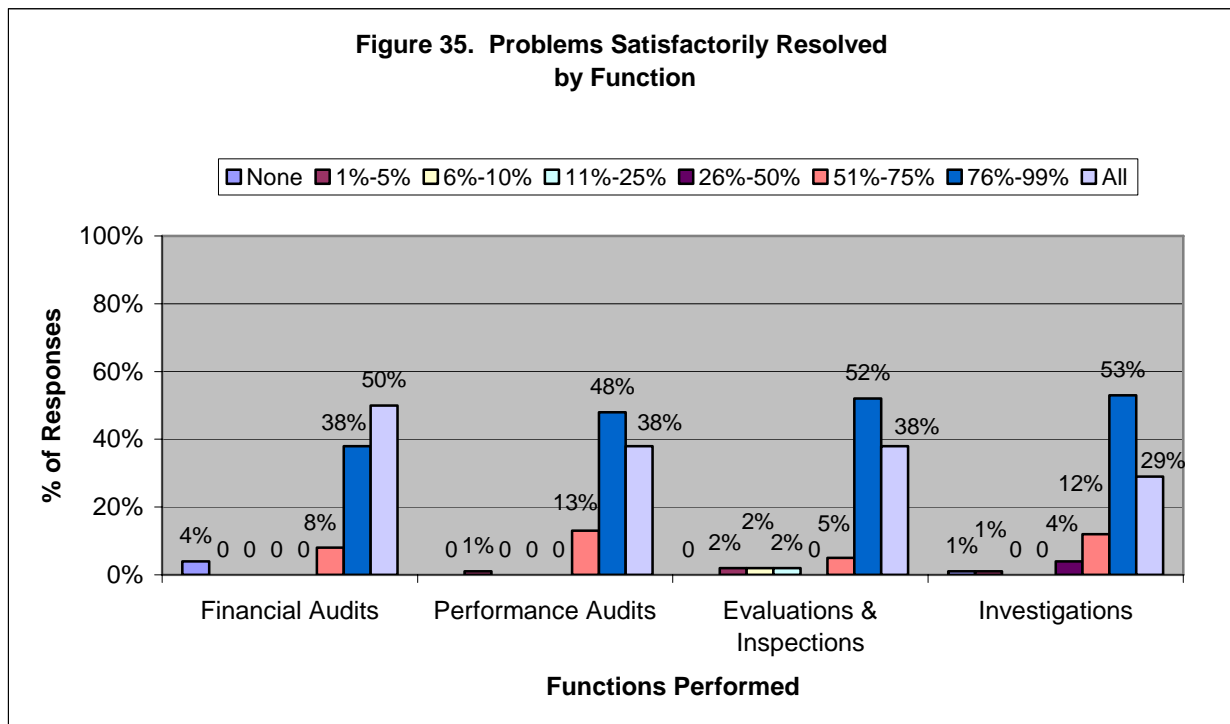


- 
- State law for accessing financial accounting records, and
  - Access to any financial activity that occurs within the county.

## STRATEGIES USED TO ACCESS INFORMATION

**Respondents Report That They Resolve Most Access to Information Problems Through a Variety of Strategies. Addressing Problems Early, Encouraging Cooperation, Communicating Frequently, and Protecting Sensitive Information Were Among the Most Successful Strategies Cited.**

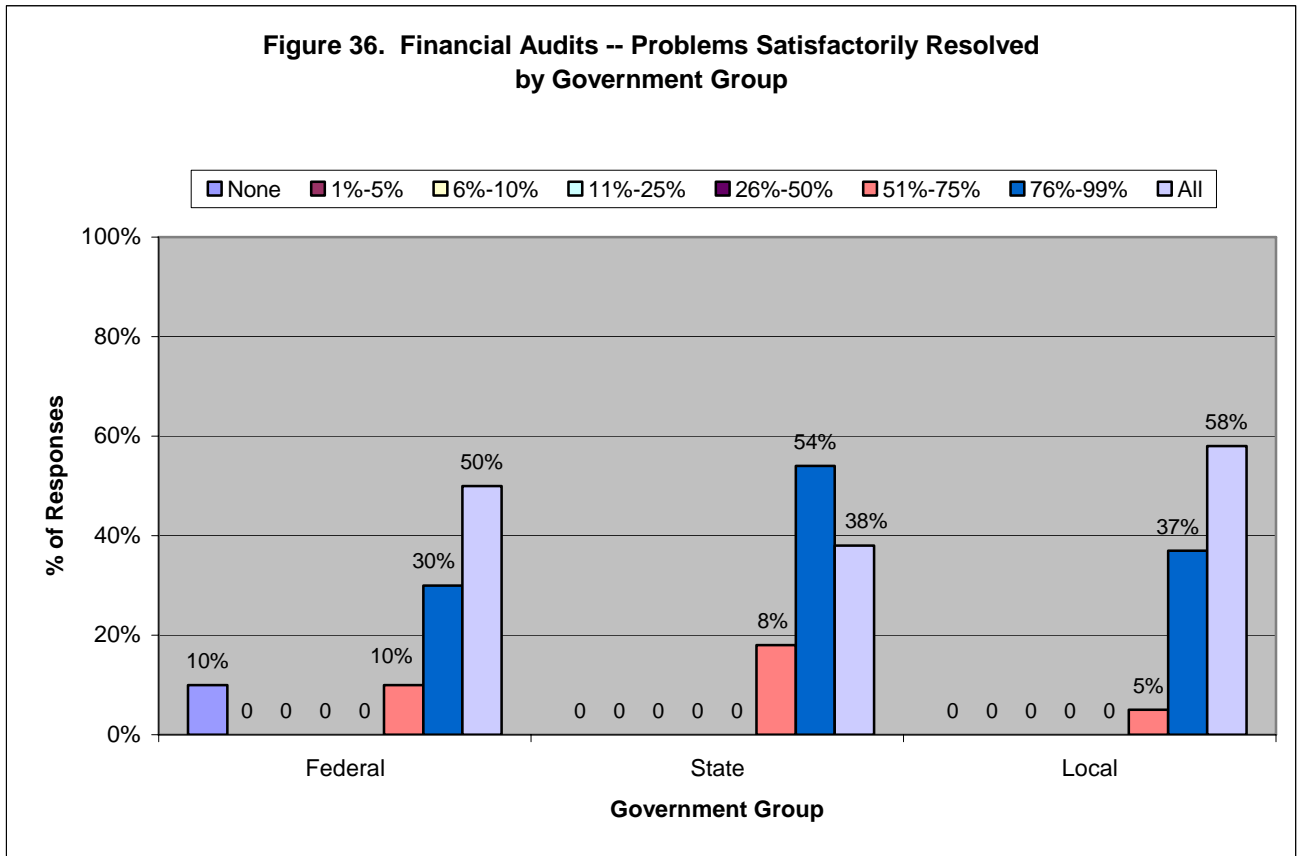
*Satisfactory resolution of access problems occurs most of the time for respondents.* With few exceptions, respondents reported successful resolution of access problems in 51 percent or more of their reviews (“51% to All” answer choices). The combined response rates for satisfactory resolution in “51% to All” reviews are: financial audits 96 percent (50 of 52 responses), performance audits 99 percent (92 of 93 responses), evaluations and inspections 94 percent (60 of 63 responses), and investigations 94 percent (71 of 76 responses). At least one-fourth of the responses (107 of 284) indicated that problems were resolved in “All” reviews performed in each function. Figure 35 shows the percent of responses indicating satisfactorily resolved access problems for each function.



Source: Survey responses to Questions 13, 21, 29, and 37: What percentage of your financial audits that have access to information problems are satisfactorily resolved (complete and timely)? Performance audits? Evaluations and inspections? Investigations?

Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each question by government group are in Appendix II.

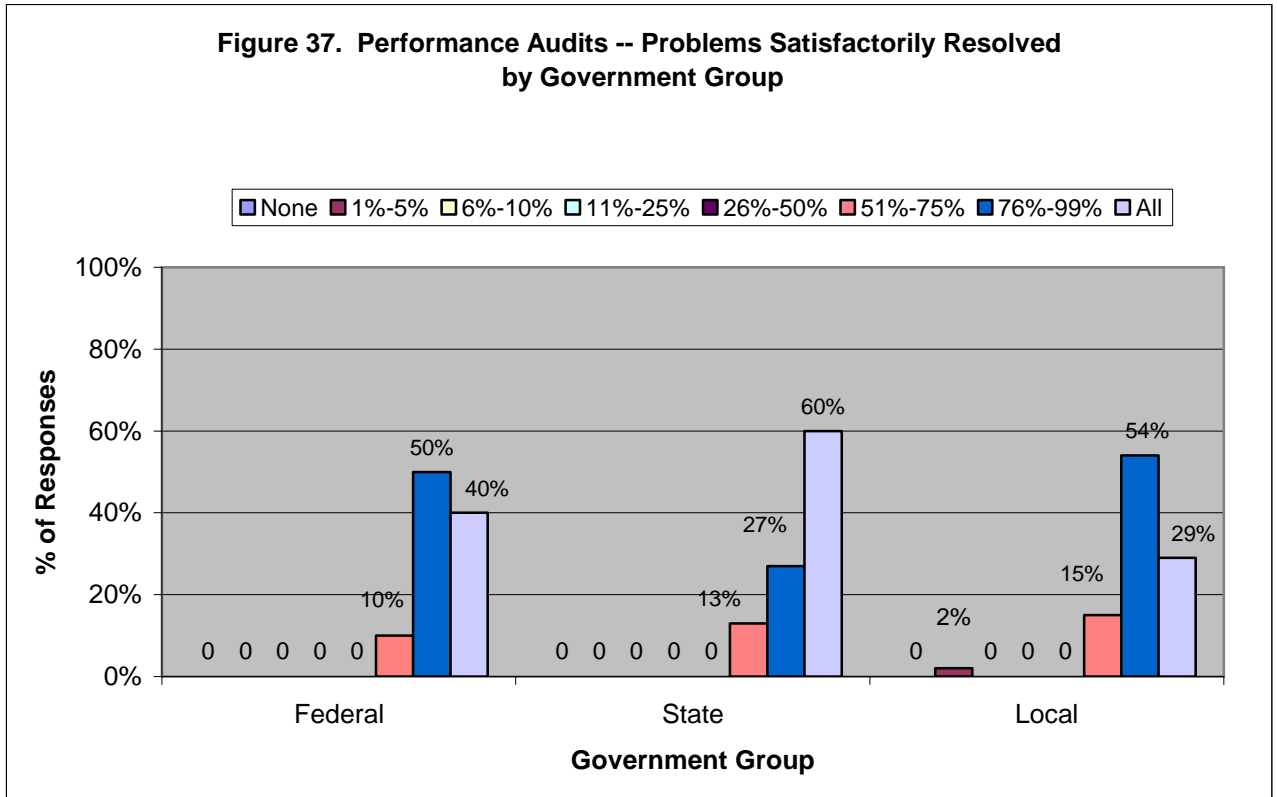
- Financial Audits.** Respondents stated that they usually resolved access problems in 51 percent or more of their financial audits. The combined response rates for the three answer choices encompassing “51% to All” are: federal 90 percent (18 of 20 responses), state 100 percent (13 of 13 responses), and local 100 percent (19 of 19 responses). However, 10 percent of the federal responses (2 of 20) indicated that access to information problems could not be resolved. Figure 36 shows the percent of responses by government group indicating how often access problems are resolved for financial audits.



Source: Survey responses to Question 13: What percentage of your financial audits that have access to information problems are satisfactorily resolved (complete and timely)?

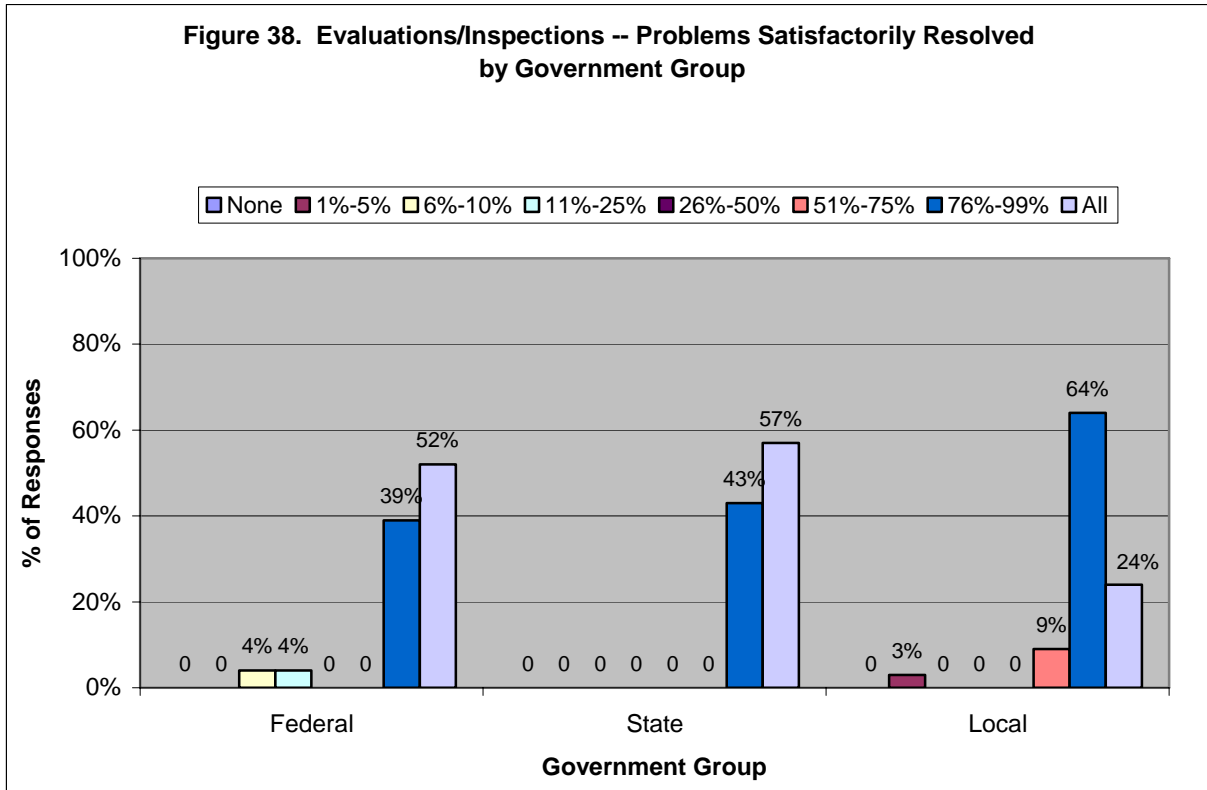
Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each answer choice by government group are in Appendix II.

- Performance Audits.** Respondents stated that they usually resolved access problems in 51 percent or more of their performance audits. The combined response rates for the three answer choices encompassing “51% to All” are: federal 100 percent (30 of 30 responses), state 100 percent (15 of 15 responses), and local 98 percent (47 of 48 responses). Figure 37 shows the percent of responses by government group indicating how often access problems are resolved for performance audits.



Source: Survey responses to Question 21: What percentage of your performance audits that have access to information problems are satisfactorily resolved (complete and timely)?  
 Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each answer choice by government group are in Appendix II.

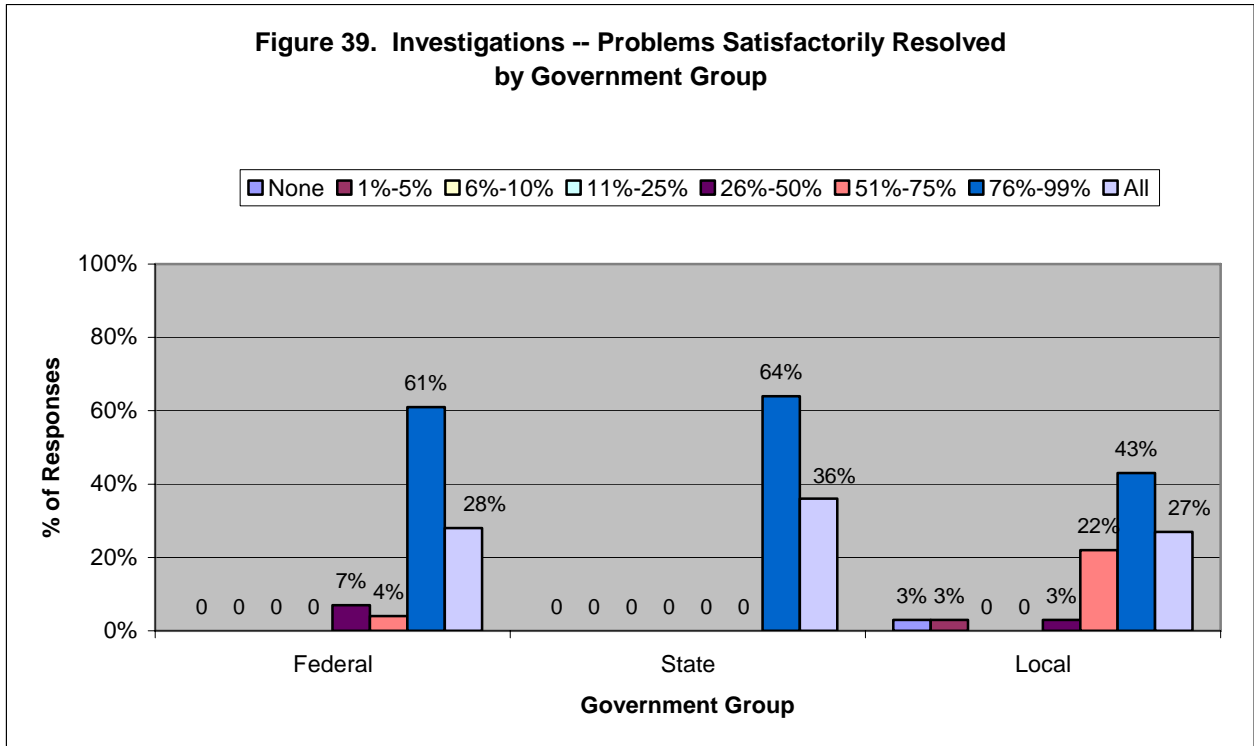
- Evaluations/Inspections.** Respondents stated that they usually resolved access problems in 51 percent or more of their evaluations and inspections. The combined response rates for the three answer choices encompassing “51% to All” are: federal 91 percent (21 of 23 responses), state 100 percent (7 of 7 responses), and local 97 percent (32 of 33 responses). Figure 38 shows the percent of responses by government group indicating how often access problems are resolved for evaluations and inspections.



Source: Survey responses to Question 29: What percentage of your evaluations/inspections that have access to information problems are satisfactorily resolved (complete and timely)?

Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each answer choice by government group are in Appendix II.

- Investigations.** Respondents stated that they usually resolved access problems in 51 percent or more of their investigations. The combined response rates for the three answer choices encompassing “51% to All” are: federal 93 percent (26 of 28 responses), state 100 percent (11 of 11 responses), and local 92 percent (34 of 37 responses). Figure 39 shows the percent of responses by government group indicating how often access problems are resolved for investigations.



Source: Survey responses to Question 37: What percentage of your investigations that have access to information problems are satisfactorily resolved (complete and timely)?  
 Note: Figure data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. Details on the total number of respondents to each answer choice by government group are in Appendix II.

*Several strategies are useful in resolving access problems.* We asked respondents to identify the strategies that helped them gain access to information through multiple choice (closed-ended) responses and narrative (open-ended) comments.

- Multiple Choice (Closed-ended) Responses.** Each of the multiple choice responses refers to a potential strategy or action that may have been used by the respondents to promote access to information and avoid problems. Table 3 presents the percent of

responses indicating the extent that each strategy played in the respondent organization’s resolution of access to information problems (very useful/moderately useful, somewhat/a little useful, not useful, and never tried). The strategies are listed from high to low based on the ratings given by respondents for the answer choices “very useful” or “moderately useful.”

**Table 3. Ratings of Strategies for Resolving Access Problems (as % of Responses)**

| <b>Strategies<br/>(Strategies are lettered as they appear<br/>in the survey)</b>  | <b>Very Useful<br/>or<br/>Moderately<br/>Useful %</b> | <b>Somewhat<br/>or a Little<br/>Useful %</b> | <b>Not<br/>Useful<br/>%</b> | <b>Not<br/>Tried<br/>%</b> |
|---|---|--|-----------------------------|----------------------------|
| e. Addressing issues early in the process to avoid access issues before they occur.                                       | <b>67%</b><br>(82 of 122 responses)                   | 26%  | 2%                          | 5%                         |
| a. Encouraging the other organization’s management to support providing access to information.                            | <b>58%</b><br>(70 of 121 responses)                   | 34%  | 2%                          | 6%                         |
| h. Communicating frequently with other organizations to explain your missions, authority, and information requirements.   | <b>57%</b><br>(70 of 122 responses)                   | 35%  | 0%                          | 8%                         |
| g. Having policies and procedures to address the privacy/confidentiality concerns of other organization’s information.    | <b>52%</b><br>(61 of 118 responses)                   | 36%  | 2%                          | 10%                        |
| i. Sanitizing your reports to protect sensitive information.  | <b>52%</b><br>(61 of 118 responses)                   | 32%  | 3%                          | 14%                        |
| f. Having policies and procedures to address concerns about security and safekeeping of other organization’s information. | <b>51%</b><br>(60 of 118 responses)                   | 33%  | 2%                          | 14%                        |
| d. Revising policies and procedures regarding access to information to improve efficiency and effectiveness.              | 26%   | 36%  | 3%                          | 35%                        |
| c. Receiving technical and procedural training to help with access to information concerns.                               | 21%   | 43%  | 4%                          | 32%                        |
| b. Receiving interpersonal training to help with access to information concerns.  | 9%  | 38%  | 5%                          | 48%                        |

Source: Survey responses to Question 42: Considering the financial audits, performance audits, evaluations/inspections, and investigations that your organization conducts, how useful have the following strategies been in helping your organization to access information?

Note: Table data excludes the “no answer” responses. Numbers are rounded and may not add to 100 percent. The total number of responses to Question 42 ranged between 117 and 122 for each of the 9 strategies. Details on the total number of respondents to each answer choice by government group are in Appendix II.

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Of the nine strategies for addressing access problems presented to the respondents, “e. addressing issues early in the process” was rated higher than the other eight, with 67 percent of the responses reporting that this strategy was “very useful or moderately useful.” Communication efforts such as “a. encouraging management to support access” and “h. communicating frequently with other organizations” also were reported to be “very useful or moderately useful,” with ratings of 58 percent and 57 percent, respectively. Over 50 percent of the responses also rated “g. policy and procedures for privacy and confidentiality,” “i. sanitizing reports to protect sensitive information”, and “f. policy and procedures for security and safekeeping” as “very useful or moderately useful” in addressing access problems. These three strategies are of particular interest because responses rated “the other organization had privacy/confidentiality concerns” as the second most serious factor playing a major role or very major role in access problems (see Table 2).

- Open-Ended Questions. Our open-ended questions encouraged respondents to explain in their own words the strategies that they used to promote access to information and avoid problems, and to describe the degree to which they obtained satisfactory results by using these strategies. The majority of the strategies submitted by survey respondents for addressing access issues are common sense approaches that are used routinely in conducting accountability work. These common approaches are:
  - Meeting with managers from the organization undergoing review to discuss the review objectives and data requirements, reinforce legislative or regulatory authority to access the data, and explain policies and procedures for conducting reviews.
  - Issuing written communication such as project initiation letters that explain review objectives and data requirements and state managers’ responsibilities to comply with data requests.

Respondents stated that the meetings and written communications resulted in successful outcomes most of the time.



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For this report, we selected those strategies that described actions that appeared somewhat beyond the routine approaches to access problems and that could potentially have widespread applicability.

### **Selected Strategies**

- Providing examples of acceptable documentation.
- Having persons knowledgeable of information technology work with the organization undergoing review to facilitate extracting automated data.
- Developing joint guidelines with organizations undergoing review to protect information from third party access.
- Emphasizing that the improvements made by the organization undergoing review will be included in the report.
- Assuring the organization that sensitive information will be protected in workpapers.
- Using a court order to obtain records.
- Revising business cards to include the citation for the accountability organization's legal authority.
- Requiring department heads involved in a project to attend the entrance conference.
- Ensuring that the organization will have the opportunity to review the draft report for sensitive information that should not be released to the public.

Each strategy is described in more detail on the following pages and is presented in five parts: the problem or issue, the strategy implemented, the outcome achieved, the resources required for implementation, and obstacles or concerns that were encountered.

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**FEDERAL RESPONDENTS PROVIDED EXAMPLES OF  
THREE USEFUL STRATEGIES**

**Federal Example 1**

- Issue or Problem. The respondent's organization encountered problems obtaining adequate supporting documentation for a substantial number of adjustments made to financial statements.
- Strategy Implemented. The auditors provided examples of the types of documents that would be needed for selected adjustments.
- Outcome Achieved. This approach provided adequate information early in the audit process to the appropriate officials who were then able to maintain and provide the documentation that was needed for the audit.
- Resources. Three auditors took two weeks to gather the documentation required and meet with the auditee's managers and accountants.
- Obstacles/Concerns. They experienced no obstacles to this approach.

**Federal Example 2**

- Issue or Problem. The auditors were having difficulty obtaining access to computerized records.
- Strategy Implemented. The auditors used an information technology staff member to meet personally with the auditee at the entrance conference to discuss record layouts.
- Outcome Achieved. The auditee received sufficient information to be able to provide the auditors with the needed information.
- Resources. The auditors estimated that during the course of the year, they would require an additional 50 information technology staff days.
- Obstacles/Concerns. The auditors experienced no obstacles to this approach.

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**FEDERAL RESPONDENTS PROVIDED EXAMPLES OF  
THREE USEFUL STRATEGIES**

**Federal Example 3**

- Issue or Problem. Inspectors were denied access to “interviews and materials in litigation files needed for [the] ongoing inspection.”
- Strategy Implemented. The inspector coordinated with agency counsel to “draft a memorandum of agreement (MOA) clarifying protection of material from third party access.”
- Outcome Achieved. Access to the required information was achieved.
- Resources. “Significant time from a senior attorney over many months to achieve the MOA and desired result.”
- Obstacles/Concerns. This problem was the result of a “lack of understanding or authority of [the] IG [Inspector General] to access information under the law and absence of clear precedent.”

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## STATE RESPONDENTS PROVIDED AN EXAMPLE OF ONE USEFUL STRATEGY

### State Example

- Issue or Problem. The respondent described difficulty in getting officials in the audited organization to acknowledge deficiencies identified by the auditors during the audit field work and provide related information. The officials expressed concern that if they released more information, it would result in additional “blame.”
- Strategy Implemented. The auditors hand deliver engagement letters to personally emphasize the message in the letters that they will include in audit reports verifiable improvements that auditees make during the field work in response to negative findings. The auditors include the following paragraph in their engagement letters:

Our overall goal in conducting any performance audit is to improve public accountability, which is fundamental for all of us who serve the public interest. We can assure you that, while maintaining our independence, we will seek to achieve our goal through cooperation with you and your staff. If our audit work results in positive findings, we will report them, just as we report findings that are less than positive. Regarding the latter, our performance auditors will use a “constructive engagement” audit approach whereby we work with you during the audit to facilitate improvements on a real-time basis. Subsequently, when we write our report, we will include verifiable improvements that you made during our field work, as appropriate. A final report will be made available to the public only when you have had an opportunity to review it and provide your comments.

- Outcome Achieved. This approach was recently implemented but initially appears to be effective.
- Resources. Use and allocation of resources were unaffected.
- Obstacles/Concerns. Historically, audit teams had waited until the report was written to reveal their findings to the auditee. When faced with the “constructive engagement” approach, the auditors were initially reticent to reveal negative findings earlier in the process fearing that the findings might be “erased” during the field work stage. However, the auditors have agreed to implement this new approach and see the results.

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**LOCAL RESPONDENTS PROVIDED EXAMPLES OF  
FIVE USEFUL STRATEGIES**

**Local Example 1**

- Issue or Problem. The officials being reviewed were reluctant to provide the names of undercover police officers who had been photographed obtaining fuel from county pumps. They did not want the officers' names included in the work papers because of the officers' undercover assignments.
- Strategy Implemented. The reviewers reinforced that this information is protected by law and the protection applies to both the reviewer and the reviewee. A compromise was reached by identifying the officers from photographs on their official badges and designating them with a number rather than their names in the work papers.
- Outcome Achieved. A successful outcome was achieved when the reviewers were able to complete their work without using the undercover officers' names in the work papers.
- Resources. This process required an extra 10-15 hours of fieldwork.
- Obstacles/Concerns. None indicated.

**Local Example 2**

- Issue or Problem. The auditors had difficulty obtaining "records that were protected under state law from disclosure."
- Strategy Implemented. The auditors met with the auditees and with the city attorney to discuss their requirements.
- Outcome Achieved. To obtain access to the records, the city attorney obtained a court order, which was effective during the audit period, on behalf of the auditors.
- Resources. One audit manager met with the necessary officials to resolve this problem.
- Obstacles/Concerns. None indicated.

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**LOCAL RESPONDENTS PROVIDED EXAMPLES  
OF FIVE USEFUL STRATEGIES**

**Local Example 3**

- Issue or Problem. In auditing “enterprise entities,” (utilities), the City Auditor encountered resistance from these entities, which questioned the city auditor’s authority to obtain the requested information.
- Strategy Implemented. The City Auditor upgraded the business cards of his staff to “include the logos of all entities that we audit.” He also included a statement on the back of the business cards “noting the authority from City Code and directing questions to either the City Auditor or Mayor.”
- Outcome Achieved. The enterprise entities have reduced their questioning of authority and the auditors have obtained the information they require to perform their audits.
- Resources. Time and cost of new business cards was less than \$500 for 11 professional employees.
- Obstacles/Concerns. Although there were initial concerns that the new business cards might be seen as “pushy” or “bullying,” no major obstacles were encountered.

**Local Example 4**

- Issue or Problem. The auditor stated that “other organizations’ knowledge” of audit activities, including “its objectives” and “OIG expectations,” needed to be “broadened.”
- Strategy Implemented. The auditors ensure that each audit announcement letter includes a clear explanation of the project’s objectives and the requirement that “all department heads that are involved in the audit attend the opening conference.”
- Outcome Achieved. The outcome of these changes is yet to be determined.
- Resources. No additional staffing or resources were required.
- Obstacles/Concerns. The respondent has concerns that the “notification/announcement” of the conferences may not get to the “appropriate agency officials.”

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## LOCAL RESPONDENTS PROVIDED EXAMPLES OF FIVE USEFUL STRATEGIES

### Local Example 5

- Issue or Problem. Some city staff members, especially those in the Human Resources, Law Enforcement, and Finance Departments, are reluctant to release information that is confidential.
- Strategy Implemented. The analyst dealt with this reluctance in three ways: 1) providing reviewees with a copy of the pertinent sections of the City Code that require confidentiality on the part of the analyst; 2) assuring the staff verbally that confidentiality is a serious issue and no confidential information will be released; and 3) providing draft reports to the reviewee before they are released to the public to insure that no confidential information is included.
- Outcome Achieved. “So far, this [strategy] has always resulted in the successful resolution of disagreements over whether I should have access to certain records.”
- Resources. The additional efforts require more time but no other expenses.
- Obstacles/Concerns. None indicated.

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## CONCLUSIONS

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Through a nationwide survey, 128 accountability organizations told us that the access problems they experience while conducting financial audits, performance audits, evaluations, inspections, and investigations are usually resolved successfully. Overall, these survey respondents are satisfied with the relatively stable 3-year trend and current state of access to information.

Initial resistance to providing records and unavailability or uncooperativeness of specific people are the most common problems that delay the progress of accountability reviews for survey respondents, but outright denials of access to records and people are rare. The sources of most access problems for survey respondents are the slow response by managers to requests for information from the accountability organization, insufficient personnel to gather and provide the information, too much other work to respond to the accountability organization, and privacy or confidentiality concerns about the information requested.

To gain access to information and establish productive working relationships, survey respondents use a variety of strategies. Some useful strategies mentioned frequently by survey respondents include addressing issues early in the process, encouraging managers to support access to information, communicating frequently with organizations under review, and ensuring the protection of sensitive information.



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## **APPENDIX I: MEMBERS OF THE DOMESTIC WORKING GROUP**

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### **Chairperson**

David M. Walker  
Comptroller General of the United States  
U.S. Government Accountability Office

### **Federal Inspectors General**

1. Glenn A. Fine  
Department of Justice
2. Gregory H. Friedman  
Department of Energy
3. J. Russell George  
Department of Treasury for  
Tax Administration
4. John P. Higgins  
Department of Education
5. Richard Skinner  
Department of Homeland  
Security

### **State Auditors**

1. Ernest Almonte  
Rhode Island
2. Lynn Canton  
New York
3. Debra K. Davenport  
Arizona
4. Manuel Diaz Saldana  
Puerto Rico
5. Richard Fair  
New Jersey
6. William Holland  
Illinois
7. Elaine M. Howle  
California

### **Local Auditors**

1. Gary Blackmer  
Portland, Oregon
2. Beryl Davis  
Orlando, Florida
3. Mark Funkhouser  
Kansas City, Missouri
4. Jerome J. Heer  
County of Milwaukee, Wisconsin
5. Albert Scaperotto  
Philadelphia, Pennsylvania
6. Leslie Ward  
Atlanta, Georgia

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## APPENDIX II: RESULTS OF CLOSED-ENDED QUESTIONS

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This Appendix includes the survey data used in the figures for the report. Some respondents chose the “no answer” response choice for certain questions, and these “no answer” responses were not included in the analyses of data. Percentage amounts have been rounded and may not add to 100 percent.

### Background Information

Q1 Which of the following categories best describes your organization?  
(Select one.)

| <b>Government Groups</b> | <b>Total Number of Respondents</b> | <b>Percentage of Total Respondents</b> |
|--------------------------|------------------------------------|--|
| Federal                  | 40                                 | 31%                                    |
| State                    | 22                                 | 17%                                    |
| Local                    | 66                                 | 52%                                    |
| Totals                   | 128                                | 100%                                   |

Q2 Annually, what percentage of your organization’s work falls into the following functions? (Give your best estimate.)

- a. Financial Audits: Financial audits are primarily concerned with providing reasonable assurance about whether financial statements are presented fairly in all material respects in conformance with auditing and accounting principles.

| <b>Government Groups</b> | <b>Average Who Perform Financial Audits</b> |
|--------------------------|---|
| Federal                  | 14.5  |
| State                    | 37.0  |
| Local                    | 12.3  |
| All                      | 17.3  |

- b. Performance Audits: Performance audits entail an objective and systematic examination of evidence using the Government Auditing Standards (also called the Yellow Book) to provide an independent assessment of the performance and management of a program against objective criteria. Performance audits encompass a wide variety of objectives, including objectives related to assessing program effectiveness and results; economy and efficiency; internal control; compliance with legal or other requirements; and objectives related to providing prospective analyses, guidance, or summary information.

| <b>Government Groups</b> | <b>Average Who Perform Performance Audits</b> |
|--------------------------|---|
| Federal                  | 40.0  |
| State                    | 40.8  |
| Local                    | 53.7  |
| All                      | 47.2  |

- c. Evaluations/Inspections: In-depth assessment of a major program, function, or activity (evaluation) or concise assessment of a specific office, event, issue, or problem (inspection). Evaluations/Inspections **do not use** Government Auditing Standards (also call the Yellow Book).

| <b>Government Groups</b> | <b>Average Who Perform Evaluations/Inspections</b> |
|--------------------------|--|
| Federal                  | 11.9   |
| State                    | 11.5   |
| Local                    | 14.9   |
| All                      | 13.4   |

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- d. Investigations: Investigating allegations of violations of laws, regulations, and administrative procedures.

| <b>Government Groups</b> | <b>Average Who Perform Investigations</b> |
|--------------------------|---|
| Federal                  | 27.1                                      |
| State                    | 4.8                                       |
| Local                    | 9.0                                       |
| All                      | 13.9                                      |

- e. Other: If other, please describe.

| <b>Government Groups</b> | <b>Average Who Perform Other Functions</b> |
|--------------------------|--|
| Federal                  | 6.5  |
| State                    | 5.9  |
| Local                    | 10.2                                       |
| Totals                   | 8.3  |

## Legal Authority

Q3 What is the primary source of your organization’s legal authority to access information? (Select one.) If other, please describe.

| Sources of Legal Authority   | Federal | Federal % | State | State % | Local | Local % | Total | Total % |
|------------------------------|---------|-----------|-------|---------|-------|---------|-------|---------|
| Legislation                  | 40      | 100%      | 20    | 91%     | 40    | 63%     | 100   | 79%     |
| Regulation                   | 0       | 0%        | 0     | 0%      | 2     | 3%      | 2     | 2%      |
| Executive Order or Directive | 0       | 0%        | 0     | 0%      | 11    | 17%     | 11    | 9%      |
| Other                        | 0       | 0%        | 2     | 9%      | 11    | 17%     | 13    | 10%     |
| Totals                       | 40      | 100%      | 22    | 100%    | 64    | 100%    | 126   | 100%    |

Two respondents selected the “no answer” response choice.

Q4 How satisfied or dissatisfied are you with your organization’s legal authority to access information? (Select one.)

| Level of Satisfaction with Current Legal Authority | Federal | Federal % | State | State % | Local | Local % | Totals | Total % |
|--|---------|-----------|-------|---------|-------|---------|--------|---------|
| Very satisfied                                     | 19      | 48%       | 17    | 77%     | 24    | 38%     | 60     | 48%     |
| Generally satisfied                                | 20      | 50%       | 4     | 18%     | 34    | 53%     | 58     | 46%     |
| Neither satisfied or dissatisfied                  | 1       | 3%        | 0     | 0%      | 3     | 5%      | 4      | 3%      |
| Generally dissatisfied                             | 0       | 0%        | 1     | 5%      | 3     | 5%      | 4      | 3%      |
| Very dissatisfied                                  | 0       | 0%        | 0     | 0%      | 0     | 0%      | 0      | 0%      |
| Totals   | 40      | 101%      | 22    | 100%    | 64    | 101%    | 126    | 100%    |

Two respondents selected the “no answer” response choice.

Q5 In your opinion, when you have access to information problems, how often (if at all) are those problems attributable to disagreements over your organization’s legal right to access the information requested? (Select one.)

| <b>Frequency</b>        | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|-------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Always or almost always | 4              | 10%              | 1            | 5%             | 5            | 8%             | 10            | 8%             |
| Most of the time        | 4              | 10%              | 7            | 33%            | 6            | 10%            | 17            | 14%            |
| About ½ of the time     | 4              | 10%              | 1            | 5%             | 2            | 3%             | 7             | 6%             |
| Some of the time        | 10             | 25%              | 5            | 24%            | 21           | 35%            | 36            | 30%            |
| Never or almost never   | 18             | 45%              | 7            | 33%            | 26           | 43%            | 51            | 42%            |
| <b>Totals</b>           | <b>40</b>      | <b>100%</b>      | <b>21</b>    | <b>100%</b>    | <b>60</b>    | <b>99%</b>     | <b>121</b>    | <b>100%</b>    |

Six respondents selected the “no answer” response choice.

Q6 Does your organization have the legal authority to perform the following?

a. Subpoena records

| <b>Level of Subpoena Authority</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|------------------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Yes                                | 36             | 92%              | 15           | 71%            | 14           | 23%            | 65            | 53%            |
| No                                 | 3              | 8%               | 6            | 29%            | 48           | 77%            | 57            | 47%            |
| <b>Totals</b>                      | <b>39</b>      | <b>100%</b>      | <b>21</b>    | <b>100%</b>    | <b>62</b>    | <b>100%</b>    | <b>122</b>    | <b>100%</b>    |

Five respondents selected the “no answer” response choice.

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b. Compel testimony under oath

| <b>Level of Authority to Compel Testimony</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Yes   | 11             | 28%              | 8            | 42%            | 10           | 16%            | 29            | 24%            |
| No  | 28             | 72%              | 11           | 58%            | 51           | 84%            | 90            | 76%            |
| Totals  | 39             | 100%             | 19           | 100%           | 61           | 100%           | 119           | 100%           |

Nine respondents selected the “no answer” response choice.

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**Financial Audits**

Q9 Does your organization conduct financial **audits**? (Financial audits are primarily concerned with providing reasonable assurance about whether financial statements are presented fairly in all material respects in conformance with auditing and accounting principles.) (Select one.)

| <b>Organization Conducts Financial Audits</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Yes   | 35             | 88%              | 19           | 86%            | 29           | 44%            | 83            | 65%            |
| No  | 5              | 13%              | 3            | 14%            | 37           | 56%            | 45            | 35%            |
| Total   | 40             | 101%             | 22           | 100%           | 66           | 100%           | 128           | 100%           |

Q10 **Annually**, how many **financial audits** does your organization **complete**? (Give your best estimate.)

| <b>Government Groups</b> | <b>Average of Responses</b> | <b>Number of Respondents</b> |
|--------------------------|-----------------------------|------------------------------|
| Federal                  | 27.7                        | 36                           |
| State                    | 55.3                        | 19                           |
| Local                    | 6.0                         | 31                           |
| All                      | 26.0                        | 86                           |



Q11 What percentage of your **financial audits** involve access to information **problems**? (Give your best estimate.) (Select one.)

| <b>% of Financial Audits with Access Problems</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| None  | 17             | 50%              | 8            | 42%            | 14           | 45%            | 39            | 46%            |
| 1%-5%   | 4              | 12%              | 7            | 37%            | 8            | 26%            | 19            | 23%            |
| 6%-10%  | 1              | 3%               | 1            | 5%             | 5            | 16%            | 7             | 8%             |
| 11%-25%   | 2              | 6%               | 2            | 11%            | 3            | 10%            | 7             | 8%             |
| 26%-50%   | 6              | 18%              | 1            | 5%             | 0            | 0%             | 7             | 8%             |
| 51%-75%   | 2              | 6%               | 0            | 0%             | 0            | 0%             | 2             | 2%             |
| 76%-99%   | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| All   | 2              | 6%               | 0            | 0%             | 1            | 3%             | 3             | 4%             |
| Totals  | 34             | 101%             | 19           | 100%           | 31           | 100%           | 84            | 99%            |

Three respondents selected the “no answer” response choice.

Q12 How often, if at all, are your access to information problems for **financial audits** related to the following?

a. Delays in obtaining records

| <b>Delays in Obtaining Records</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|------------------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Never                              | 1              | 5%               | 1            | 8%             | 1            | 5%             | 3             | 6%             |
| Rarely                             | 3              | 16%              | 1            | 8%             | 4            | 21%            | 8             | 16%            |
| Sometimes                          | 6              | 32%              | 7            | 54%            | 6            | 32%            | 19            | 37%            |
| Often                              | 5              | 26%              | 3            | 23%            | 6            | 32%            | 14            | 28%            |
| Always/<br>almost always           | 4              | 21%              | 1            | 8%             | 2            | 11%            | 7             | 14%            |
| Totals                             | 19             | 100%             | 13           | 101%           | 19           | 101%           | 51            | 101%           |

Six respondents selected the “no answer” response choice.

b. Denials in obtaining most, if not all, records

| <b>Denials in Obtaining Most Records</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|--|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Never                                    | 14             | 70%              | 6            | 46%            | 11           | 61%            | 31            | 61%            |
| Rarely                                   | 4              | 20%              | 7            | 54%            | 7            | 39%            | 18            | 35%            |
| Sometimes                                | 2              | 10%              | 0            | 0%             | 0            | 0%             | 2             | 4%             |
| Often                                    | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| Always/almost always                     | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| <b>Totals</b>                            | <b>20</b>      | <b>100%</b>      | <b>13</b>    | <b>100%</b>    | <b>18</b>    | <b>100%</b>    | <b>51</b>     | <b>100%</b>    |

Five respondents selected the “no answer” response choice.

c. Denials of specific records

| <b>Denials in Obtaining Specific Records</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|--|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Never  | 10             | 50%              | 7            | 54%            | 10           | 52%            | 27            | 52%            |
| Rarely                                       | 4              | 20%              | 2            | 15%            | 6            | 32%            | 12            | 23%            |
| Sometimes                                    | 6              | 30%              | 2            | 15%            | 3            | 16%            | 11            | 21%            |
| Often  | 0              | 0%               | 2            | 15%            | 0            | 0%             | 2             | 4%             |
| Always/almost always                         | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| <b>Totals</b>                                | <b>20</b>      | <b>100%</b>      | <b>13</b>    | <b>99%</b>     | <b>19</b>    | <b>100%</b>    | <b>52</b>     | <b>100%</b>    |

Five respondents selected the “no answer” response choice.

d. Specific people (unavailable or uncooperative)

| <b>Unavailability/<br/>Uncooperativeness<br/>of Specific People</b> | <b>Federal</b> | <b>Federal<br/>%</b> | <b>State</b> | <b>State<br/>%</b> | <b>Local</b> | <b>Local<br/>%</b> | <b>Totals</b> | <b>Total<br/>%</b> |
|---|----------------|----------------------|--------------|--------------------|--------------|--------------------|---------------|--------------------|
| Never   | 4              | 21%                  | 0            | 0%                 | 1            | 5%                 | 5             | 10%                |
| Rarely  | 4              | 21%                  | 4            | 31%                | 6            | 32%                | 14            | 28%                |
| Sometimes   | 8              | 42%                  | 7            | 54%                | 12           | 63%                | 27            | 53%                |
| Often   | 2              | 11%                  | 2            | 15%                | 0            | 0%                 | 4             | 8%                 |
| Always/almost<br>always   | 1              | 5%                   | 0            | 0%                 | 0            | 0%                 | 1             | 2%                 |
| Totals  | 19             | 100%                 | 13           | 100%               | 19           | 100%               | 51            | 101%               |

Six respondents selected the “no answer” response choice.

Q13 What percentage of your **financial audits** that have access to information problems are **satisfactorily resolved** (complete and timely)? (Give your best estimate.) (Select one.)

| <b>% of Financial<br/>Audits with<br/>Satisfactory<br/>Resolution</b> | <b>Federal</b> | <b>Federal<br/>%</b> | <b>State</b> | <b>State<br/>%</b> | <b>Local</b> | <b>Local<br/>%</b> | <b>Totals</b> | <b>Total<br/>%</b> |
|---|----------------|----------------------|--------------|--------------------|--------------|--------------------|---------------|--------------------|
| None  | 2              | 10%                  | 0            | 0%                 | 0            | 0%                 | 2             | 4%                 |
| 1%-5%   | 0              | 0%                   | 0            | 0%                 | 0            | 0%                 | 0             | 0%                 |
| 6%-10%  | 0              | 0%                   | 0            | 0%                 | 0            | 0%                 | 0             | 0%                 |
| 11%-25%   | 0              | 0%                   | 0            | 0%                 | 0            | 0%                 | 0             | 0%                 |
| 26%-50%   | 0              | 0%                   | 0            | 0%                 | 0            | 0%                 | 0             | 0%                 |
| 51%-75%   | 2              | 10%                  | 1            | 8%                 | 1            | 5%                 | 4             | 8%                 |
| 76%-99%   | 6              | 30%                  | 7            | 54%                | 7            | 37%                | 20            | 38%                |
| All   | 10             | 50%                  | 5            | 38%                | 11           | 58%                | 26            | 50%                |
| Totals  | 20             | 100%                 | 13           | 100%               | 19           | 100%               | 52            | 100%               |

Five respondents selected the “no answer” response choice.

Q14 Over the past 3 years, would you say that access to information problems on **financial audits** has increased, decreased, or remained the same? (Select one.)

| <b>Access to Information Trends</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|-------------------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Greatly increased                   | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| Generally increased                 | 2              | 7%               | 3            | 18%            | 1            | 3%             | 6             | 8%             |
| About the same                      | 24             | 77%              | 13           | 77%            | 25           | 86%            | 62            | 81%            |
| Generally decreased                 | 3              | 10%              | 1            | 6%             | 2            | 7%             | 6             | 8%             |
| Greatly decreased                   | 2              | 7%               | 0            | 0%             | 1            | 3%             | 3             | 4%             |
| <b>Totals</b>                       | <b>31</b>      | <b>101%</b>      | <b>17</b>    | <b>101%</b>    | <b>29</b>    | <b>99%</b>     | <b>77</b>     | <b>101%</b>    |

Nine respondents selected the “no answer” response choice.

Q15 How satisfied or dissatisfied are you with the trend over the past 3 years with access to information for **financial audits**? (Select one.)

| <b>Current Satisfaction With Trends</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very satisfied                          | 7              | 21%              | 7            | 39%            | 8            | 26%            | 22            | 27%            |
| Generally satisfied                     | 17             | 52%              | 2            | 11%            | 15           | 48%            | 34            | 41%            |
| Neither satisfied or dissatisfied       | 6              | 18%              | 7            | 39%            | 7            | 23%            | 20            | 24%            |
| Generally dissatisfied                  | 1              | 3%               | 2            | 11%            | 0            | 0%             | 3             | 4%             |
| Very dissatisfied                       | 2              | 6%               | 0            | 0%             | 1            | 3%             | 3             | 4%             |
| <b>Totals</b>                           | <b>33</b>      | <b>100%</b>      | <b>18</b>    | <b>100%</b>    | <b>31</b>    | <b>100%</b>    | <b>82</b>     | <b>100%</b>    |

Five respondents selected the “no answer” response choice.

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Q16 **Currently**, how satisfied or dissatisfied are you with your organization’s access to information on **financial audits**? (Select one.)

| <b>Current Satisfaction With Access</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very satisfied                          | 11             | 32%              | 7            | 37%            | 10           | 32%            | 28            | 33%            |
| Generally satisfied                     | 17             | 50%              | 12           | 63%            | 17           | 55%            | 46            | 55%            |
| Neither satisfied or dissatisfied       | 3              | 9%               | 0            | 0%             | 2            | 7%             | 5             | 6%             |
| Generally dissatisfied                  | 3              | 9%               | 0            | 0%             | 2            | 7%             | 5             | 6%             |
| Very dissatisfied                       | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| <b>Totals</b>                           | <b>34</b>      | <b>100%</b>      | <b>19</b>    | <b>100%</b>    | <b>31</b>    | <b>101%</b>    | <b>84</b>     | <b>100%</b>    |

Two respondents selected the “no answer” response choice.

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**Performance Audits**

Q17 Does your organization conduct **performance audits**? (Performance audits entail an objective and systematic examination of evidence using the Government Auditing Standards (also called the Yellow Book) to provide an independent assessment of the performance and management of a program against objective criteria. Performance audits encompass a wide variety of objectives, including objectives related to assessing program effectiveness and results; economy and efficiency; internal control; compliance with legal or other requirements; and objectives related to providing prospective analyses, guidance, or summary information.) (Select one.)

| <b>Organization Conducts Performance Audits</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Yes   | 38             | 95%              | 16           | 73%            | 60           | 91%            | 114           | 89%            |
| No  | 2              | 5%               | 6            | 27%            | 6            | 9%             | 14            | 11%            |
| Total   | 40             | 100%             | 22           | 100%           | 66           | 100%           | 128           | 100%           |

Q18 **Annually**, how many **performance audits** does your organization **complete**? (Give your best estimate.)

| <b>Government Groups</b> | <b>Average of Responses</b> | <b>Number of Respondents</b> |
|--------------------------|-----------------------------|------------------------------|
| Federal                  | 56.4                        | 37                           |
| State                    | 51.3                        | 16                           |
| Local                    | 10.7                        | 61                           |
| All                      | 31.2                        | 114                          |

Q19 What percentage of your **performance audits** involve access to information **problems**? (Give your best estimate.)

| <b>% of Performance Audits with Access Problems</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| None  | 8              | 21%              | 1            | 6%             | 12           | 20%            | 21            | 18%            |
| 1%-5%   | 14             | 37%              | 7            | 44%            | 21           | 35%            | 42            | 37%            |
| 6%-10%  | 6              | 16%              | 3            | 19%            | 12           | 20%            | 21            | 18%            |
| 11%-25%   | 4              | 11%              | 1            | 6%             | 10           | 17%            | 15            | 13%            |
| 26%-50%   | 5              | 13%              | 3            | 19%            | 3            | 5%             | 11            | 10%            |
| 51%-75%   | 1              | 3%               | 0            | 0%             | 1            | 2%             | 2             | 2%             |
| 76%-99%   | 0              | 0%               | 1            | 6%             | 1            | 2%             | 2             | 2%             |
| All   | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| Totals  | 38             | 101%             | 16           | 100%           | 60           | 101%           | 114           | 100%           |

Two respondents selected the “no answer” response choice.

Q20 How often, if at all, are your access to information problems for **performance audits** related to the following?

a. Delays in obtaining records

| <b>Delays in Obtaining Records</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|------------------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Never                              | 0              | 0%               | 0            | 0%             | 1            | 2%             | 1             | 1%             |
| Rarely                             | 4              | 13%              | 2            | 13%            | 8            | 17%            | 14            | 15%            |
| Sometimes                          | 13             | 43%              | 7            | 47%            | 21           | 44%            | 41            | 44%            |
| Often                              | 9              | 30%              | 5            | 33%            | 17           | 35%            | 31            | 33%            |
| Always/almost always               | 4              | 13%              | 1            | 7%             | 1            | 2%             | 6             | 7%             |
| Totals                             | 30             | 99%              | 15           | 100%           | 48           | 100%           | 93            | 100%           |

Two respondents selected the “no answer” response choice.

b. Denials in obtaining most, if not all, records

| <b>Denials in Obtaining Most Records</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|--|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Never                                    | 17             | 57%              | 7            | 50%            | 12           | 27%            | 36            | 41%            |
| Rarely                                   | 8              | 27%              | 6            | 43%            | 22           | 50%            | 36            | 41%            |
| Sometimes                                | 5              | 17%              | 1            | 7%             | 9            | 21%            | 15            | 17%            |
| Often                                    | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| Always/almost always                     | 0              | 0%               | 0            | 0%             | 1            | 2%             | 1             | 1%             |
| <b>Totals</b>                            | <b>30</b>      | <b>101%</b>      | <b>14</b>    | <b>100%</b>    | <b>44</b>    | <b>100%</b>    | <b>88</b>     | <b>100%</b>    |

Two respondents selected the “no answer” response choice.

c. Denials of specific records

| <b>Denials in Obtaining Specific Records</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|--|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Never  | 12             | 41%              | 5            | 33%            | 10           | 23%            | 27            | 31%            |
| Rarely                                       | 12             | 41%              | 4            | 27%            | 20           | 46%            | 36            | 41%            |
| Sometimes                                    | 5              | 17%              | 5            | 33%            | 12           | 27%            | 22            | 25%            |
| Often  | 0              | 0%               | 1            | 7%             | 1            | 2%             | 2             | 2%             |
| Always/almost always                         | 0              | 0%               | 0            | 0%             | 1            | 2%             | 1             | 1%             |
| <b>Totals</b>                                | <b>29</b>      | <b>99%</b>       | <b>15</b>    | <b>100%</b>    | <b>44</b>    | <b>100%</b>    | <b>88</b>     | <b>100%</b>    |

Two respondents selected the “no answer” response choice.



d. Specific people (unavailable or uncooperative)

| <b>Unavailability/<br/>Uncooperativeness<br/>of Specific People</b> | <b>Federal</b> | <b>Federal<br/>%</b> | <b>State</b> | <b>State<br/>%</b> | <b>Local</b> | <b>Local<br/>%</b> | <b>Totals</b> | <b>Total<br/>%</b> |
|---|----------------|----------------------|--------------|--------------------|--------------|--------------------|---------------|--------------------|
| Never   | 4              | 13%                  | 0            | 0%                 | 1            | 2%                 | 5             | 5%                 |
| Rarely  | 9              | 30%                  | 7            | 47%                | 12           | 26%                | 28            | 30%                |
| Sometimes   | 14             | 47%                  | 6            | 40%                | 26           | 55%                | 46            | 50%                |
| Often   | 2              | 7%                   | 2            | 13%                | 7            | 15%                | 11            | 12%                |
| Always/almost<br>always   | 1              | 3%                   | 0            | 0%                 | 1            | 2%                 | 2             | 2%                 |
| Totals  | 30             | 100%                 | 15           | 100%               | 47           | 100%               | 92            | 99%                |

Two respondents selected the “no answer” response choice.

Q21 What percentage of your **performance audits** that have access to information problems are **satisfactorily resolved** (complete and timely)? (Give your best estimate.)

| <b>% of Performance<br/>Audits with<br/>Satisfactory<br/>Resolution</b> | <b>Federal</b> | <b>Federal<br/>%</b> | <b>State</b> | <b>State<br/>%</b> | <b>Local</b> | <b>Local<br/>%</b> | <b>Totals</b> | <b>Total<br/>%</b> |
|---|----------------|----------------------|--------------|--------------------|--------------|--------------------|---------------|--------------------|
| None  | 0              | 0%                   | 0            | 0%                 | 0            | 0%                 | 0             | 0%                 |
| 1%-5%   | 0              | 0%                   | 0            | 0%                 | 1            | 2%                 | 1             | 1%                 |
| 6%-10%  | 0              | 0%                   | 0            | 0%                 | 0            | 0%                 | 0             | 0%                 |
| 11%-25%   | 0              | 0%                   | 0            | 0%                 | 0            | 0%                 | 0             | 0%                 |
| 26%-50%   | 0              | 0%                   | 0            | 0%                 | 0            | 0%                 | 0             | 0%                 |
| 51%-75%   | 3              | 10%                  | 2            | 13%                | 7            | 15%                | 12            | 13%                |
| 76%-99%   | 15             | 50%                  | 4            | 27%                | 26           | 54%                | 45            | 48%                |
| All   | 12             | 40%                  | 9            | 60%                | 14           | 29%                | 35            | 38%                |
| Totals  | 30             | 100%                 | 15           | 100%               | 48           | 100%               | 93            | 100%               |

Two respondents selected the “no answer” response choice.

Q22 Over the past 3 years, would you say that access to information problems on **performance audits** has increased, decreased, or remained the same? (Select one.)

| <b>Access to Information Trends</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|-------------------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Greatly increased                   | 1              | 3%               | 0            | 0%             | 0            | 0%             | 1             | 1%             |
| Generally increased                 | 6              | 17%              | 7            | 44%            | 7            | 13%            | 20            | 19%            |
| About the same                      | 27             | 75%              | 9            | 56%            | 48           | 86%            | 84            | 78%            |
| Generally decreased                 | 2              | 6%               | 0            | 0%             | 1            | 2%             | 3             | 3%             |
| Greatly decreased                   | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| <b>Totals</b>                       | <b>36</b>      | <b>101%</b>      | <b>16</b>    | <b>100%</b>    | <b>56</b>    | <b>101%</b>    | <b>108</b>    | <b>101%</b>    |

Seven respondents selected the “no answer” response choice.

Q23 How satisfied or dissatisfied are you with the trend over the past 3 years with access to information for **performance audits**?

| <b>Current Satisfaction With Trends</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very satisfied                          | 7              | 19%              | 3            | 20%            | 12           | 20%            | 22            | 20%            |
| Generally satisfied                     | 13             | 36%              | 7            | 47%            | 24           | 41%            | 44            | 40%            |
| Neither satisfied or dissatisfied       | 11             | 31%              | 1            | 7%             | 18           | 31%            | 30            | 27%            |
| Generally dissatisfied                  | 3              | 8%               | 4            | 27%            | 5            | 9%             | 12            | 11%            |
| Very dissatisfied                       | 2              | 6%               | 0            | 0%             | 0            | 0%             | 2             | 2%             |
| <b>Totals</b>                           | <b>36</b>      | <b>100%</b>      | <b>15</b>    | <b>101%</b>    | <b>59</b>    | <b>101%</b>    | <b>110</b>    | <b>100%</b>    |

Six respondents selected the “no answer” response choice.

Q24 **Currently**, how satisfied or dissatisfied are you with your organization’s access to information on **performance audits**? (Select one.)

| <b>Current Satisfaction With Access</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very satisfied                          | 10             | 26%              | 4            | 25%            | 13           | 22%            | 27            | 23%            |
| Generally satisfied                     | 20             | 53%              | 10           | 63%            | 38           | 63%            | 68            | 60%            |
| Neither satisfied or dissatisfied       | 6              | 16%              | 0            | 0%             | 6            | 10%            | 12            | 11%            |
| Generally dissatisfied                  | 0              | 0%               | 2            | 13%            | 4            | 5%             | 6             | 4%             |
| Very dissatisfied                       | 2              | 5%               | 0            | 0%             | 0            | 0%             | 2             | 2%             |
| Totals                                  | 38             | 100%             | 16           | 101%           | 61           | 100%           | 115           | 100%           |

One respondent selected the “no answer” response choice.

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## Evaluations/Inspections

Q25 Does your organization conduct **evaluations/inspections**? (In-depth assessment of a major program, function, or activity (evaluation) or concise assessment of a specific office, event, issue, or problem (inspection). Evaluations/Inspections **do not use** Government Auditing Standards (also call the Yellow Book). (Select one.)

| Organization Conducts Evaluations/Inspections | Federal | Federal % | State | State % | Local | Local % | Totals | Total % |
|---|---------|-----------|-------|---------|-------|---------|--------|---------|
| Yes   | 30      | 75%       | 11    | 50%     | 44    | 67%     | 85     | 66%     |
| No  | 10      | 5%        | 11    | 50%     | 22    | 33%     | 43     | 34%     |
| Total   | 40      | 100%      | 22    | 100%    | 66    | 100%    | 128    | 100%    |

Q26 **Annually**, how many **evaluations/inspections** does your organization **complete**? (Give your best estimate.)

| Government Groups | Average of Responses | Number of Respondents |
|-------------------|----------------------|-----------------------|
| Federal           | 18.6                 | 32                    |
| State             | 43.0                 | 14                    |
| Local             | 9.2                  | 45                    |
| All               | 17.7                 | 91                    |

Q27 What percentage of your **evaluations/inspections** involve access to information **problems**? (Give your best estimate.)

| <b>% of Evaluations &amp; Inspections with Access Problems</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|--|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| None   | 7              | 24%              | 4            | 36%            | 15           | 34%            | 26            | 31%            |
| 1%-5%  | 10             | 35%              | 2            | 18%            | 13           | 30%            | 25            | 30%            |
| 6%-10%   | 4              | 14%              | 3            | 27%            | 4            | 9%             | 11            | 13%            |
| 11%-25%  | 5              | 17%              | 0            | 0%             | 4            | 9%             | 9             | 11%            |
| 26%-50%  | 3              | 10%              | 1            | 9%             | 4            | 9%             | 8             | 10%            |
| 51%-75%  | 0              | 0%               | 0            | 0%             | 2            | 5%             | 2             | 2%             |
| 76%-99%  | 0              | 0%               | 1            | 9%             | 0            | 0%             | 1             | 1%             |
| All  | 0              | 0%               | 0            | 0%             | 2            | 5%             | 2             | 2%             |
| Totals   | 29             | 100%             | 11           | 99%            | 44           | 101%           | 84            | 100%           |

One respondent selected the “no answer” response choice.

Q28 How often, if at all, are your access to information problems for **evaluations/inspections** related to the following?

a. Delays in obtaining records

| <b>Delays in Obtaining Records</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|------------------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Never                              | 1              | 4%               | 1            | 13%            | 1            | 3%             | 3             | 5%             |
| Rarely                             | 6              | 25%              | 1            | 13%            | 5            | 15%            | 12            | 19%            |
| Sometimes                          | 13             | 54%              | 3            | 38%            | 13           | 39%            | 29            | 45%            |
| Often                              | 2              | 8%               | 3            | 38%            | 12           | 37%            | 17            | 26%            |
| Always/almost always               | 2              | 8%               | 0            | 0%             | 2            | 6%             | 4             | 6%             |
| Totals                             | 24             | 99%              | 8            | 102%           | 33           | 100%           | 65            | 101%           |

None of the respondents selected the “no answer” response choice.

b. Denials in obtaining most, if not all, records

| <b>Denials in Obtaining Most Records</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|--|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Never                                    | 15             | 63%              | 4            | 50%            | 9            | 29%            | 28            | 44%            |
| Rarely                                   | 7              | 29%              | 4            | 50%            | 18           | 58%            | 29            | 46%            |
| Sometimes                                | 2              | 8%               | 0            | 0%             | 4            | 13%            | 6             | 10%            |
| Often                                    | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| Always/almost always                     | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| <b>Totals</b>                            | <b>24</b>      | <b>100%</b>      | <b>8</b>     | <b>100%</b>    | <b>31</b>    | <b>100%</b>    | <b>63</b>     | <b>100%</b>    |

None of the respondents selected the “no answer” response choice.

c. Denials of specific records

| <b>Denials in Obtaining Specific Records</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|--|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Never  | 12             | 50%              | 3            | 38%            | 9            | 29%            | 24            | 38%            |
| Rarely                                       | 6              | 25%              | 3            | 38%            | 18           | 58%            | 27            | 43%            |
| Sometimes                                    | 3              | 13%              | 2            | 25%            | 4            | 13%            | 9             | 14%            |
| Often  | 3              | 13%              | 0            | 0%             | 0            | 0%             | 3             | 5%             |
| Always/almost always                         | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| <b>Totals</b>                                | <b>24</b>      | <b>101%</b>      | <b>8</b>     | <b>101%</b>    | <b>31</b>    | <b>100%</b>    | <b>63</b>     | <b>100%</b>    |

None of the respondents selected the “no answer” response choice.

d. Specific people (unavailable or uncooperative)

| <b>Unavailability/<br/>Uncooperativeness<br/>of Specific People</b> | <b>Federal</b> | <b>Federal<br/>%</b> | <b>State</b> | <b>State<br/>%</b> | <b>Local</b> | <b>Local<br/>%</b> | <b>Totals</b> | <b>Total<br/>%</b> |
|---|----------------|----------------------|--------------|--------------------|--------------|--------------------|---------------|--------------------|
| Never   | 2              | 8%                   | 1            | 13%                | 1            | 3%                 | 4             | 6%                 |
| Rarely  | 10             | 42%                  | 1            | 13%                | 7            | 22%                | 18            | 28%                |
| Sometimes   | 10             | 42%                  | 6            | 75%                | 19           | 59%                | 35            | 55%                |
| Often   | 2              | 8%                   | 0            | 0%                 | 5            | 16%                | 7             | 11%                |
| Always/almost<br>always   | 0              | 0%                   | 0            | 0%                 | 0            | 0%                 | 0             | 0%                 |
| Totals  | 24             | 100%                 | 8            | 101%               | 32           | 100%               | 64            | 100%               |

None of the respondents selected the “no answer” response choice.

Q29 What percentage of your **evaluations/inspections** that have access to information problems are **satisfactorily resolved** (complete and timely)? (Give your best estimate.) (Select one.)

| <b>% of<br/>Evaluations/Inspections<br/>with Satisfactory<br/>Resolution</b> | <b>Federal</b> | <b>Federal<br/>%</b> | <b>State</b> | <b>State<br/>%</b> | <b>Local</b> | <b>Local<br/>%</b> | <b>Totals</b> | <b>Total<br/>%</b> |
|--|----------------|----------------------|--------------|--------------------|--------------|--------------------|---------------|--------------------|
| None   | 0              | 0%                   | 0            | 0%                 | 0            | 0%                 | 0             | 0%                 |
| 1%-5%  | 0              | 0%                   | 0            | 0%                 | 1            | 3%                 | 1             | 2%                 |
| 6%-10%   | 1              | 4%                   | 0            | 0%                 | 0            | 0%                 | 1             | 2%                 |
| 11%-25%  | 1              | 4%                   | 0            | 0%                 | 0            | 0%                 | 1             | 2%                 |
| 26%-50%  | 0              | 0%                   | 0            | 0%                 | 0            | 0%                 | 0             | 0%                 |
| 51%-75%  | 0              | 0%                   | 0            | 0%                 | 3            | 9%                 | 3             | 5%                 |
| 76%-99%  | 9              | 39%                  | 3            | 43%                | 21           | 64%                | 33            | 52%                |
| All  | 12             | 52%                  | 4            | 57%                | 8            | 24%                | 24            | 38%                |
| Totals   | 23             | 99%                  | 7            | 100%               | 33           | 100%               | 63            | 101%               |

Three respondents selected the “no answer” response choice

Q30 Over the past 3 years, would you say that access to information problems on **evaluations/inspections** has increased, decreased, or remained the same? (Select one.)

| <b>Access to Information Trends</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|-------------------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Greatly increased                   | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| Generally increased                 | 6              | 25%              | 3            | 27%            | 4            | 10%            | 13            | 17%            |
| About the same                      | 16             | 67%              | 8            | 73%            | 32           | 78%            | 56            | 74%            |
| Generally decreased                 | 2              | 8%               | 0            | 0%             | 4            | 10%            | 6             | 8%             |
| Greatly decreased                   | 0              | 0%               | 0            | 0%             | 1            | 2%             | 1             | 1%             |
| Totals                              | 24             | 100%             | 11           | 100%           | 41           | 100%           | 76            | 100%           |

Eight respondents selected the “no answer” response choice.

Q31 How satisfied or dissatisfied are you with the trend over the past 3 years with access to information for **evaluations/inspections**? (Select one.)

| <b>Current Satisfaction With Trends</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very satisfied                          | 5              | 19%              | 4            | 36%            | 9            | 21%            | 18            | 22%            |
| Generally satisfied                     | 12             | 46%              | 4            | 36%            | 19           | 43%            | 35            | 43%            |
| Neither satisfied or dissatisfied       | 6              | 23%              | 1            | 9%             | 11           | 25%            | 18            | 22%            |
| Generally dissatisfied                  | 3              | 12%              | 2            | 18%            | 5            | 11%            | 10            | 12%            |
| Very dissatisfied                       | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| Totals                                  | 26             | 100%             | 11           | 99%            | 44           | 100%           | 81            | 99%            |

Four respondents selected the “no answer” response choice.



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Q32 **Currently**, how satisfied or dissatisfied are you with your organization’s access to information on **evaluations/inspections**?  
(Select one.)

| <b>Current Satisfaction With Access</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very satisfied                          | 8              | 28%              | 4            | 36%            | 10           | 23%            | 22            | 27%            |
| Generally satisfied                     | 16             | 55%              | 6            | 55%            | 18           | 42%            | 40            | 48%            |
| Neither satisfied or dissatisfied       | 3              | 10%              | 0            | 0%             | 8            | 19%            | 11            | 13%            |
| Generally dissatisfied                  | 2              | 7%               | 1            | 9%             | 6            | 14%            | 9             | 11%            |
| Very dissatisfied                       | 0              | 0%               | 0            | 0%             | 1            | 2%             | 1             | 1%             |
| <b>Totals</b>                           | <b>29</b>      | <b>100%</b>      | <b>11</b>    | <b>100%</b>    | <b>43</b>    | <b>100%</b>    | <b>83</b>     | <b>100%</b>    |

One respondent selected the “no answer” response choice.

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## Investigations

Q33 Does your organization conduct **investigations**? (Investigating allegations of violations of laws, regulations, and administrative procedures.) (Select one.)

| <b>Organization Conducts Investigations</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Yes   | 36             | 90%              | 15           | 68%            | 48           | 73%            | 99            | 77%            |
| No  | 4              | 10%              | 7            | 32%            | 18           | 27%            | 29            | 23%            |
| Total                                       | 40             | 100%             | 22           | 100%           | 66           | 100%           | 128           | 100%           |

Q34 **Annually**, how many **investigations** does your organization **complete**? (Give your best estimate.)

| <b>Government Groups</b> | <b>Average of Responses</b> | <b>Number of Respondents</b> |
|--------------------------|-----------------------------|------------------------------|
| Federal                  | 228.0                       | 33                           |
| State                    | 24.1                        | 17                           |
| Local                    | 6.9                         | 47                           |
| All                      | 85.0                        | 97                           |

Q35 What percentage of your **investigations** involve access to information **problems**? (Give your best estimate.) (Select one.)

| <b>% of Investigations with Access Problems</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| None  | 8              | 22%              | 5            | 31%            | 15           | 31%            | 28            | 28%            |
| 1%-5%   | 14             | 39%              | 6            | 38%            | 12           | 25%            | 32            | 32%            |
| 6%-10%  | 5              | 14%              | 2            | 13%            | 6            | 13%            | 13            | 13%            |
| 11%-25%   | 4              | 11%              | 2            | 13%            | 4            | 8%             | 10            | 10%            |
| 26%-50%   | 3              | 8%               | 0            | 0%             | 3            | 6%             | 6             | 6%             |
| 51%-75%   | 0              | 0%               | 0            | 0%             | 4            | 8%             | 4             | 4%             |
| 76%-99%   | 2              | 6%               | 1            | 6%             | 2            | 4%             | 5             | 5%             |
| All   | 0              | 0%               | 0            | 0%             | 2            | 4%             | 2             | 2%             |
| Totals  | 36             | 100%             | 16           | 101%           | 48           | 99%            | 100           | 100%           |

One respondent selected the “no answer” response choice.

Q36 How often, if at all, are your access to information problems for **investigations** related to the following?

a. Delays in obtaining records

| <b>Delays in Obtaining Records</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|------------------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Never                              | 1              | 4%               | 0            | 0%             | 2            | 6%             | 3             | 4%             |
| Rarely                             | 4              | 14%              | 0            | 0%             | 5            | 14%            | 9             | 12%            |
| Sometimes                          | 15             | 54%              | 7            | 64%            | 15           | 43%            | 37            | 50%            |
| Often                              | 7              | 25%              | 3            | 27%            | 11           | 31%            | 21            | 28%            |
| Always/almost always               | 1              | 4%               | 1            | 9%             | 2            | 6%             | 4             | 6%             |
| Totals                             | 28             | 101%             | 11           | 100%           | 35           | 100%           | 74            | 100%           |

Four respondents selected the “no answer” response choice.

b. Denials in obtaining most, if not all, records

| <b>Denials in Obtaining Most Records</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|--|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Never                                    | 11             | 39%              | 3            | 27%            | 11           | 33%            | 25            | 35%            |
| Rarely                                   | 14             | 50%              | 6            | 55%            | 14           | 42%            | 34            | 47%            |
| Sometimes                                | 3              | 11%              | 2            | 18%            | 4            | 12%            | 9             | 13%            |
| Often                                    | 0              | 0%               | 0            | 0%             | 3            | 9%             | 3             | 4%             |
| Always/almost always                     | 0              | 0%               | 0            | 0%             | 1            | 3%             | 1             | 1%             |
| <b>Totals</b>                            | <b>28</b>      | <b>100%</b>      | <b>11</b>    | <b>100%</b>    | <b>33</b>    | <b>99%</b>     | <b>72</b>     | <b>100%</b>    |

Four respondents selected the “no answer” response choice.

c. Denials of specific records

| <b>Denials in Obtaining Specific Records</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|--|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Never  | 8              | 29%              | 2            | 18%            | 9            | 27%            | 19            | 26%            |
| Rarely                                       | 12             | 43%              | 4            | 36%            | 13           | 39%            | 29            | 41%            |
| Sometimes                                    | 7              | 25%              | 4            | 36%            | 8            | 24%            | 19            | 26%            |
| Often  | 1              | 4%               | 1            | 9%             | 2            | 6%             | 4             | 6%             |
| Always/almost always                         | 0              | 0%               | 0            | 0%             | 1            | 3%             | 1             | 1%             |
| <b>Totals</b>                                | <b>28</b>      | <b>101%</b>      | <b>11</b>    | <b>99%</b>     | <b>33</b>    | <b>99%</b>     | <b>72</b>     | <b>100%</b>    |

Four respondents selected the “no answer” response choice.

d. Specific people (unavailable or uncooperative)

| <b>Unavailability/<br/>Uncooperativeness<br/>of Specific People</b> | <b>Federal</b> | <b>Federal<br/>%</b> | <b>State</b> | <b>State<br/>%</b> | <b>Local</b> | <b>Local<br/>%</b> | <b>Totals</b> | <b>Total<br/>%</b> |
|---|----------------|----------------------|--------------|--------------------|--------------|--------------------|---------------|--------------------|
| Never   | 4              | 15%                  | 0            | 0%                 | 2            | 6%                 | 6             | 9%                 |
| Rarely  | 11             | 42%                  | 1            | 11%                | 10           | 29%                | 22            | 31%                |
| Sometimes   | 7              | 27%                  | 7            | 78%                | 15           | 43%                | 29            | 41%                |
| Often   | 4              | 15 %                 | 1            | 11%                | 6            | 17%                | 11            | 16%                |
| Always/almost always  | 0              | 0%                   | 0            | 0%                 | 2            | 6%                 | 2             | 3%                 |
| Totals  | 26             | 99%                  | 9            | 100%               | 35           | 101%               | 70            | 100%               |

Seven respondents selected the “no answer” response choice.

Q37 What percentage of your **investigations** that have access to information problems are satisfactorily resolved (complete and timely)? (Give your best estimate.) (Select one.)

| <b>% of Investigations<br/>with<br/>Satisfactory<br/>Resolution</b> | <b>Federal</b> | <b>Federal<br/>%</b> | <b>State</b> | <b>State<br/>%</b> | <b>Local</b> | <b>Local<br/>%</b> | <b>Totals</b> | <b>Total<br/>%</b> |
|---|----------------|----------------------|--------------|--------------------|--------------|--------------------|---------------|--------------------|
| None  | 0              | 0%                   | 0            | 0%                 | 1            | 3%                 | 1             | 1%                 |
| 1%-5%   | 0              | 0%                   | 0            | 0%                 | 1            | 3%                 | 1             | 1%                 |
| 6%-10%  | 0              | 0%                   | 0            | 0%                 | 0            | 0%                 | 0             | 0%                 |
| 11%-25%   | 0              | 0%                   | 0            | 0%                 | 0            | 0%                 | 0             | 0%                 |
| 26%-50%   | 2              | 7%                   | 0            | 0%                 | 1            | 3%                 | 3             | 4%                 |
| 51%-75%   | 1              | 4%                   | 0            | 0%                 | 8            | 22%                | 9             | 12%                |
| 76%-99%   | 17             | 61%                  | 7            | 64%                | 16           | 43%                | 40            | 53%                |
| All   | 8              | 28%                  | 4            | 36%                | 10           | 27%                | 22            | 29%                |
| Totals  | 28             | 100%                 | 11           | 100%               | 37           | 101%               | 76            | 100%               |

Three respondents selected the “no answer” response choice.

Q38 Over the past 3 years, would you say that access to information problems on **investigations** has increased, decreased, or remained the same? (Select one.)

| <b>Access to Information Trends</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|-------------------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Greatly increased                   | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| Generally increased                 | 3              | 8%               | 5            | 36%            | 4            | 9%             | 12            | 13%            |
| About the same                      | 27             | 75%              | 8            | 57%            | 36           | 80%            | 71            | 75%            |
| Generally decreased                 | 6              | 17%              | 1            | 7%             | 5            | 11%            | 12            | 13%            |
| Greatly decreased                   | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| Totals                              | 36             | 100%             | 14           | 100%           | 45           | 100%           | 95            | 101%           |

Five respondents selected the “no answer” response choice.

Q39 How satisfied or dissatisfied are you with the trend over the past 3 years with access to information for **investigations**? (Select one.)

| <b>Current Satisfaction With Trends</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very satisfied                          | 6              | 16%              | 3            | 21%            | 10           | 22%            | 19            | 20%            |
| Generally satisfied                     | 17             | 46%              | 6            | 43%            | 15           | 33%            | 38            | 39%            |
| Neither satisfied or dissatisfied       | 9              | 24%              | 3            | 21%            | 13           | 28%            | 25            | 26%            |
| Generally dissatisfied                  | 5              | 14%              | 2            | 14%            | 7            | 15%            | 14            | 14%            |
| Very dissatisfied                       | 0              | 0%               | 0            | 0%             | 1            | 2%             | 1             | 1%             |
| Totals                                  | 37             | 100%             | 14           | 99%            | 46           | 100%           | 97            | 100%           |

Three respondents selected the “no answer” response choice.

Q40 **Currently**, how satisfied or dissatisfied are you with your organization's access to information on **investigations**? (Select one.)

| <b>Current Satisfaction With Access</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very satisfied                          | 7              | 19%              | 4            | 29%            | 13           | 28%            | 24            | 25%            |
| Generally satisfied                     | 25             | 68%              | 8            | 57%            | 19           | 41%            | 52            | 54%            |
| Neither satisfied or dissatisfied       | 3              | 8%               | 0            | 0%             | 7            | 15%            | 10            | 10%            |
| Generally dissatisfied                  | 2              | 5%               | 2            | 14%            | 6            | 13%            | 10            | 10%            |
| Very dissatisfied                       | 0              | 0%               | 0            | 0%             | 1            | 2%             | 1             | 1%             |
| Totals                                  | 37             | 100%             | 14           | 100%           | 46           | 99%            | 97            | 100%           |

Two respondents selected the "no answer" response choice.

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## Factors Inhibiting Access to Information

Q41 Considering the financial audits, performance audits, evaluations/inspections, and investigations that your organization conducts, how much of a role did the following factors play in inhibiting your organization's ability to access information?

- a. The other organizations said that it had insufficient funds to satisfy your requests.

| <b>Insufficient Funds</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very major role           | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| Major role                | 0              | 0%               | 0            | 0%             | 1            | 2%             | 1             | 1%             |
| Some role                 | 2              | 5%               | 1            | 5%             | 2            | 3%             | 5             | 4%             |
| Minor role                | 8              | 21%              | 6            | 29%            | 11           | 17%            | 25            | 20%            |
| No role                   | 28             | 74%              | 14           | 67%            | 50           | 78%            | 92            | 75%            |
| Totals                    | 38             | 100%             | 21           | 101%           | 64           | 100%           | 123           | 100%           |

Four respondents selected the "no answer" response choice.

- b. The other organization said that it had insufficient personnel to satisfy your requests.

| <b>Insufficient Personnel</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|-------------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very major role               | 0              | 0%               | 0            | 0%             | 1            | 2%             | 1             | 1%             |
| Major role                    | 4              | 11%              | 1            | 5%             | 7            | 11%            | 12            | 10%            |
| Some role                     | 12             | 32%              | 7            | 33%            | 17           | 27%            | 36            | 29%            |
| Minor role                    | 12             | 32%              | 6            | 29%            | 24           | 38%            | 42            | 34%            |
| No role                       | 10             | 26%              | 7            | 33%            | 15           | 23%            | 32            | 26%            |
| Totals                        | 38             | 101%             | 21           | 100%           | 64           | 101%           | 123           | 100%           |

Four respondents selected the "no answer" response choice.



- c. The other organization said it already had too much work to satisfy your request.

| <b>Too Much Work</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|----------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very major role      | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| Major role           | 4              | 11%              | 2            | 10%            | 7            | 11%            | 13            | 11%            |
| Some role            | 12             | 32%              | 9            | 43%            | 22           | 34%            | 43            | 35%            |
| Minor role           | 11             | 29%              | 4            | 19%            | 17           | 27%            | 32            | 26%            |
| No role              | 11             | 29%              | 6            | 29%            | 18           | 28%            | 35            | 29%            |
| Totals               | 38             | 101%             | 21           | 101%           | 64           | 100%           | 123           | 101%           |

Four respondents selected the “no answer” response choice.

- d. The other organization management took too long to respond to requests for information.

| <b>Management Slow to Respond</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|-----------------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very major role                   | 1              | 2%               | 0            | 0%             | 2            | 3%             | 3             | 2%             |
| Major role                        | 11             | 28%              | 4            | 19%            | 13           | 20%            | 28            | 22%            |
| Some role                         | 14             | 35%              | 8            | 38%            | 29           | 45%            | 51            | 41%            |
| Minor role                        | 8              | 20%              | 4            | 19%            | 12           | 19%            | 24            | 19%            |
| No role                           | 6              | 15%              | 5            | 24%            | 8            | 13%            | 19            | 15%            |
| Totals                            | 40             | 100%             | 21           | 100%           | 64           | 100%           | 125           | 99%            |

Three respondents selected the “no answer” response choice.

e. The other organization had privacy/confidentiality concerns.

| <b>Privacy/<br/>Confidentiality<br/>Concerns</b> | <b>Federal</b> | <b>Federal<br/>%</b> | <b>State</b> | <b>State<br/>%</b> | <b>Local</b> | <b>Local<br/>%</b> | <b>Totals</b> | <b>Total<br/>%</b> |
|--|----------------|----------------------|--------------|--------------------|--------------|--------------------|---------------|--------------------|
| Very major role                                  | 1              | 3%                   | 3            | 14%                | 2            | 3%                 | 6             | 5%                 |
| Major role                                       | 5              | 13%                  | 3            | 14%                | 5            | 8%                 | 13            | 10%                |
| Some role  | 13             | 33%                  | 8            | 39%                | 12           | 19%                | 33            | 26%                |
| Minor role                                       | 11             | 28%                  | 4            | 19%                | 32           | 50%                | 47            | 38%                |
| No role  | 10             | 25%                  | 3            | 14%                | 13           | 20%                | 26            | 21%                |
| Totals   | 40             | 102%                 | 21           | 100%               | 64           | 100%               | 125           | 100%               |

Two respondents selected the “no answer” response choice.

f. The other organization had concerns about security and safekeeping.

| <b>Security/Safekeeping<br/>Concerns</b> | <b>Federal</b> | <b>Federal<br/>%</b> | <b>State</b> | <b>State<br/>%</b> | <b>Local</b> | <b>Local<br/>%</b> | <b>Totals</b> | <b>Total<br/>%</b> |
|--|----------------|----------------------|--------------|--------------------|--------------|--------------------|---------------|--------------------|
| Very major role                          | 0              | 0%                   | 0            | 0%                 | 0            | 0%                 | 0             | 0%                 |
| Major role                               | 3              | 8%                   | 3            | 14%                | 2            | 3%                 | 8             | 6%                 |
| Some role                                | 11             | 28%                  | 7            | 33%                | 7            | 11%                | 25            | 20%                |
| Minor role                               | 12             | 30%                  | 4            | 19%                | 27           | 42%                | 43            | 34%                |
| No role                                  | 14             | 35%                  | 7            | 33%                | 28           | 44%                | 49            | 40%                |
| Totals                                   | 40             | 101%                 | 21           | 99%                | 64           | 100%               | 125           | 100%               |

Three respondents selected the “no answer” response choice.

g. The other organization did not understand the importance of the request.

| <b>Misunderstand the Request</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|----------------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very major role                  | 1              | 3%               | 0            | 0%             | 0            | 0%             | 1             | 1%             |
| Major role                       | 1              | 3%               | 0            | 0%             | 1            | 2%             | 2             | 2%             |
| Some role                        | 9              | 23%              | 3            | 16%            | 14           | 22%            | 26            | 21%            |
| Minor role                       | 15             | 38%              | 6            | 32%            | 25           | 40%            | 46            | 38%            |
| No role                          | 14             | 35%              | 10           | 53%            | 23           | 37%            | 47            | 39%            |
| Totals                           | 40             | 102%             | 19           | 101%           | 63           | 101%           | 122           | 101%           |

Six respondents selected the “no answer” response choice.

h. The other organization questioned the legal authority for the request.

| <b>Questioned Legal Authority</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|-----------------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very major role                   | 1              | 3%               | 1            | 5%             | 0            | 0%             | 2             | 2%             |
| Major role                        | 4              | 10%              | 4            | 19%            | 3            | 5%             | 11            | 9%             |
| Some role                         | 6              | 15%              | 5            | 24%            | 11           | 18%            | 22            | 18%            |
| Minor role                        | 17             | 44%              | 6            | 29%            | 21           | 33%            | 44            | 36%            |
| No role                           | 11             | 28%              | 5            | 24%            | 28           | 44%            | 44            | 36%            |
| Totals                            | 39             | 100%             | 21           | 101%           | 63           | 100%           | 123           | 101%           |

Four respondents selected the “no answer” response choice.

- i. The other organization had limited experience with your organization.

| <b>Limited Experience with Reviewing Organization</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very major role                                       | 0              | 0%               | 0            | 0%             | 1            | 2%             | 1             | 1%             |
| Major role  | 3              | 8%               | 1            | 5%             | 6            | 10%            | 10            | 8%             |
| Some role   | 4              | 10%              | 5            | 24%            | 10           | 16%            | 19            | 15%            |
| Minor role  | 20             | 50%              | 8            | 38%            | 21           | 33%            | 49            | 40%            |
| No role   | 13             | 33%              | 7            | 33%            | 25           | 40%            | 45            | 36%            |
| Totals  | 40             | 101%             | 21           | 100%           | 63           | 101%           | 124           | 100%           |

Four respondents selected the “no answer” response choice.

- j. The other organization indicated that the request for information was ambiguous.

| <b>Request Was Ambiguous</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|------------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very major role              | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| Major role                   | 0              | 0%               | 0            | 0%             | 1            | 2%             | 1             | 1%             |
| Some role                    | 2              | 5%               | 2            | 10%            | 3            | 5%             | 7             | 6%             |
| Minor role                   | 15             | 39%              | 6            | 29%            | 15           | 24%            | 36            | 29%            |
| No role                      | 22             | 57%              | 13           | 62%            | 44           | 70%            | 79            | 64%            |
| Totals                       | 39             | 101%             | 21           | 101%           | 63           | 101%           | 123           | 100%           |

Five respondents selected the “no answer” response choice.

- k. The other organization indicated that the request for information was not in the appropriate format.

| <b>Request Not in Proper Format</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|-------------------------------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very major role                     | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| Major role                          | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| Some role                           | 2              | 5%               | 1            | 5%             | 1            | 2%             | 4             | 3%             |
| Minor role                          | 7              | 18%              | 4            | 19%            | 13           | 21%            | 24            | 20%            |
| No role                             | 29             | 77%              | 16           | 76%            | 48           | 77%            | 93            | 77%            |
| Totals                              | 38             | 100%             | 21           | 100%           | 62           | 100%           | 121           | 100%           |

Five respondents selected the “no answer” response choice.

1. The other organization was concerned about the public issuance of the information in the final report.

| <b>Concerns about Public Disclosure</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very major role                         | 1              | 3%               | 0            | 0%             | 2            | 3%             | 3             | 2%             |
| Major role                              | 1              | 3%               | 3            | 14%            | 7            | 11%            | 11            | 9%             |
| Some role                               | 7              | 18%              | 9            | 43%            | 16           | 25%            | 32            | 26%            |
| Minor role                              | 12             | 31%              | 2            | 10%            | 25           | 40%            | 39            | 32%            |
| No role                                 | 18             | 46%              | 7            | 33%            | 13           | 21%            | 38            | 31%            |
| Totals                                  | 39             | 101%             | 21           | 100%           | 63           | 100%           | 123           | 100%           |

Four respondents selected the “no answer” response choice.

m. Other

| <b>Other</b>    | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|-----------------|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very major role | 1              | 7%               | 0            | 0%             | 0            | 0%             | 1             | 3%             |
| Major role      | 0              | 0%               | 1            | 11%            | 0            | 0%             | 1             | 3%             |
| Some role       | 0              | 0%               | 3            | 33%            | 2            | 13%            | 5             | 13%            |
| Minor role      | 4              | 27%              | 0            | 0%             | 1            | 7%             | 5             | 13%            |
| No role         | 10             | 67%              | 5            | 56%            | 12           | 80%            | 27            | 69%            |
| Totals          | 15             | 101%             | 9            | 100%           | 15           | 100%           | 39            | 101%           |

Forty-six respondents selected the “no answer” response choice.

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## Useful Strategies

Q42 Considering the financial audits, performance audits, evaluations/inspections, and investigations that your organization conducts, how useful have the following strategies been in helping your organization to access information?

- a. Encouraging the other organization's management to support providing access to information.

| <b>Encouraging Management to Support Access</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very useful                                     | 14             | 37%              | 10           | 50%            | 19           | 30%            | 43            | 36%            |
| Moderately useful                               | 11             | 29%              | 2            | 10%            | 14           | 22%            | 27            | 22%            |
| Somewhat useful                                 | 10             | 26%              | 5            | 25%            | 18           | 29%            | 33            | 27%            |
| A little useful                                 | 1              | 3%               | 1            | 5%             | 7            | 11%            | 9             | 7%             |
| Not at all useful                               | 1              | 3%               | 0            | 0%             | 1            | 2%             | 2             | 2%             |
| Never tried                                     | 1              | 3%               | 2            | 10%            | 4            | 6%             | 7             | 6%             |
| Totals  | 38             | 101%             | 20           | 100%           | 63           | 100%           | 121           | 100%           |

Seven respondents selected the "no answer" response choice.

b. Receiving interpersonal training to help with access to information concerns.

| <b>Receiving Interpersonal Training</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very useful                             | 1              | 3%               | 2            | 10%            | 4            | 7%             | 7             | 6%             |
| Moderately useful                       | 2              | 5%               | 0            | 0%             | 2            | 3%             | 4             | 3%             |
| Somewhat useful                         | 7              | 19%              | 0            | 0%             | 11           | 18%            | 18            | 15%            |
| A little useful                         | 10             | 27%              | 6            | 30%            | 10           | 17%            | 26            | 23%            |
| Not at all useful                       | 3              | 8%               | 1            | 5%             | 2            | 3%             | 6             | 5%             |
| Never tried                             | 14             | 38%              | 11           | 55%            | 31           | 52%            | 56            | 48%            |
| Totals                                  | 37             | 100%             | 20           | 100%           | 60           | 100%           | 117           | 100%           |

Eleven respondents selected the “no answer” response choice.

c. Receiving technical and procedural training to help with access to information concerns.

| <b>Receiving Technical or Procedural Training</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very useful                                       | 2              | 5%               | 4            | 20%            | 8            | 13%            | 14            | 12%            |
| Moderately useful                                 | 6              | 16%              | 0            | 0%             | 5            | 8%             | 11            | 9%             |
| Somewhat useful                                   | 8              | 22%              | 7            | 35%            | 19           | 30%            | 34            | 28%            |
| A little useful                                   | 8              | 22%              | 2            | 10%            | 8            | 13%            | 18            | 15%            |
| Not at all useful                                 | 2              | 5%               | 1            | 5%             | 2            | 3%             | 5             | 4%             |
| Never tried                                       | 11             | 30%              | 6            | 30%            | 21           | 33%            | 38            | 32%            |
| Totals  | 37             | 100%             | 20           | 100%           | 63           | 100%           | 120           | 100%           |

Eight respondents selected the “no answer” response choice.



d. Revising policies and procedures regarding access to information to improve efficiency and effectiveness.

| <b>Revising Policies &amp; Procedures to Improve Efficiency &amp; Effectiveness</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very useful   | 2              | 6%               | 1            | 5%             | 8            | 13%            | 11            | 9%             |
| Moderately useful   | 6              | 17%              | 3            | 15%            | 10           | 16%            | 19            | 16%            |
| Somewhat useful   | 8              | 22%              | 2            | 10%            | 11           | 19%            | 21            | 18%            |
| A little useful   | 7              | 19%              | 6            | 30%            | 8            | 13%            | 21            | 18%            |
| Not at all useful   | 2              | 6%               | 0            | 0%             | 2            | 3%             | 4             | 3%             |
| Never tried   | 11             | 31%              | 8            | 40%            | 22           | 36%            | 41            | 35%            |
| Totals  | 36             | 101%             | 20           | 100%           | 61           | 100%           | 117           | 99%            |

Eleven respondents selected the “no answer” response choice.

e. Addressing issues early in the process to avoid access issues before they occur.

| <b>Addressing Issues Early in the Process</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very useful                                   | 19             | 50%              | 12           | 60%            | 24           | 38%            | 55            | 45%            |
| Moderately useful                             | 8              | 21%              | 3            | 15%            | 16           | 25%            | 27            | 22%            |
| Somewhat useful                               | 8              | 21%              | 4            | 20%            | 13           | 20%            | 25            | 21%            |
| A little useful                               | 1              | 3%               | 0            | 0%             | 6            | 9%             | 7             | 6%             |
| Not at all useful                             | 1              | 3%               | 0            | 0%             | 1            | 2%             | 2             | 2%             |
| Never tried                                   | 1              | 3%               | 1            | 5%             | 4            | 6%             | 6             | 5%             |
| Totals  | 38             | 101%             | 20           | 100%           | 64           | 100%           | 122           | 101%           |

Six respondents selected the “no answer” response choice.

- f. Having policies and procedures to address concerns about security and safekeeping of other organization’s information.

| <b>Policy And Procedures for Security and Safekeeping Concerns</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|--|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very useful  | 12             | 33%              | 12           | 57%            | 15           | 25%            | 39            | 33%            |
| Moderately useful  | 5              | 14%              | 3            | 14%            | 13           | 21%            | 21            | 18%            |
| Somewhat useful  | 12             | 33%              | 3            | 14%            | 15           | 25%            | 30            | 25%            |
| A little useful  | 0              | 0%               | 2            | 10%            | 7            | 12%            | 9             | 8%             |
| Not at all useful  | 0              | 0%               | 0            | 0%             | 3            | 5%             | 3             | 3%             |
| Never tried  | 7              | 20%              | 1            | 5%             | 8            | 13%            | 16            | 14%            |
| Totals   | 36             | 100%             | 21           | 100%           | 61           | 101%           | 118           | 101%           |

Ten respondents selected the “no answer” response choice.

- g. Having policies and procedures to address the privacy/confidentiality concerns of other organization’s information.

| <b>Policy And Procedures for Privacy and Confidentiality Concerns</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very useful   | 14             | 38%              | 12           | 57%            | 17           | 28%            | 43            | 37%            |
| Moderately useful   | 4              | 11%              | 3            | 14%            | 11           | 18%            | 18            | 15%            |
| Somewhat useful   | 14             | 38%              | 3            | 14%            | 16           | 27%            | 33            | 28%            |
| A little useful   | 1              | 3%               | 2            | 10%            | 7            | 12%            | 10            | 9%             |
| Not at all useful   | 0              | 0%               | 0            | 0%             | 2            | 3%             | 2             | 2%             |
| Never tried   | 4              | 11%              | 1            | 5%             | 7            | 12%            | 12            | 10%            |
| Totals  | 37             | 101%             | 21           | 100%           | 60           | 100%           | 118           | 101%           |

Nine respondents selected the “no answer” response choice.

h. Communicating frequently with other organizations to explain your missions, authority, and information requirements.

| <b>Communicating Frequently with the Other Organization</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|---|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very useful   | 16             | 42%              | 6            | 29%            | 19           | 30%            | 41            | 34%            |
| Moderately useful   | 13             | 34%              | 4            | 19%            | 12           | 19%            | 29            | 24%            |
| Somewhat useful   | 7              | 18%              | 8            | 38%            | 19           | 30%            | 34            | 28%            |
| A little useful   | 0              | 0%               | 1            | 5%             | 7            | 11%            | 8             | 7%             |
| Not at all useful   | 0              | 0%               | 0            | 0%             | 0            | 0%             | 0             | 0%             |
| Never tried   | 2              | 5%               | 2            | 10%            | 6            | 10%            | 10            | 8%             |
| Totals  | 38             | 99%              | 21           | 101%           | 63           | 100%           | 122           | 100%           |

Six respondents selected the “no answer” response choice.

i. Sanitizing your reports to protect sensitive information.

| <b>Sanitizing Reports To Protect Sensitive Information</b> | <b>Federal</b> | <b>Federal %</b> | <b>State</b> | <b>State %</b> | <b>Local</b> | <b>Local %</b> | <b>Totals</b> | <b>Total %</b> |
|--|----------------|------------------|--------------|----------------|--------------|----------------|---------------|----------------|
| Very useful  | 16             | 46%              | 5            | 24%            | 15           | 24%            | 36            | 31%            |
| Moderately useful  | 8              | 23%              | 6            | 29%            | 11           | 18%            | 25            | 21%            |
| Somewhat useful  | 8              | 23%              | 3            | 14%            | 13           | 21%            | 24            | 20%            |
| A little useful  | 0              | 0%               | 2            | 10%            | 12           | 19%            | 14            | 12%            |
| Not at all useful  | 1              | 3%               | 1            | 5%             | 1            | 2%             | 3             | 3%             |
| Never tried  | 2              | 6%               | 4            | 19%            | 10           | 16%            | 16            | 14%            |
| Totals   | 35             | 101%             | 21           | 101%           | 62           | 100%           | 118           | 101%           |

Ten respondents selected the “no answer” response choice.