Advanced Auditing Techniques

1) Is the 10-unit sample as a whole representative? Why or why not?

2) Are there any units within the sample that should be isolated, excluded or replaced? Which units? What would you do with it? Why?

3) What methods and/or considerations would you use to determine whether the sample units and quarters are representative of all quarters of the audit period?

4) If the drivers' trip sheets only contain marginal information and do not tie completely with the summary, what considerations would you make regarding projected (or audited) distance and/or any corresponding fuel? What about the MPG?

5) Does your jurisdiction have minimum requirements regarding the number of units or jurisdictions that must be represented in the sample? If so, how is it determined?

6) Does your jurisdiction have a minimum threshold when determining whether to apply an error factor, hold the reported values, or isolate an error? If so, what threshold is used and how was it established?

7) What other methods might be used to get a representative sample?