Audit

Definition

Systematically checking the accuracy and completeness of the information you have about your collections.

Scope

At the most basic level, the procedure confirms that your records match the physical reality: you have all the objects you should have, correctly numbered and located where they are supposed to be.

One obvious reason for regular audits is security. It is a sad fact that some thefts from museums have been carried out by trusted insiders, including those with the opportunity to cover their tracks by altering relevant records. For this reason, you need to be confident that the records used to list objects for an audit are as tamper-proof as possible.

For regular audits of very large collections you are likely to pick a sample of objects, though you might sometimes use opportunities such as a major move to audit everything. You might also combine this procedure with others so that, for example, you check the condition of objects as you audit them, or evaluate them against the criteria of a collection review.

You can also use this procedure to audit the quality of your documentation. For example, if you require names and dates to be recorded in a consistent way, you might audit your records to check how well this has been done. This might lead to a project to improve your data quality, using the ***Documentation planning*** procedure.

The Spectrum standard

You should have a **policy** covering audits. This could either be a standalone document or part of a wider collections management policy. Either way, in deciding your policy you will most likely need to consider these questions:

- How will you make your records as tamper-proof as possible?
- How often will you carry out routine audits on different parts of your collection and information systems?
- What will be the aims and scope of these audits?

- Do any parts of your collections or systems need more frequent or more rigorous audits?
- What sampling methods will be used?
- What circumstances will trigger additional audits (eg suspected theft or the return of objects to storage after a major exhibition)?
- Who will carry out audits and how?
- Who is responsible for signing off audit findings and authorising any remedial action?

You should also have a written **procedure** that explains the steps to follow when managing and documenting audits. Spectrum's suggested procedure is a useful starting point, but however you do it, your own procedure should meet the following minimum requirements:

Minimum requirement	Why this is important
You carry out and document regular audits of your collection information.	You can have confidence in your collection management systems and procedures. A dishonest insider cannot easily delete or falsify object records.
You carry out and document regular location audits of the objects in your care.	You can be sure your basic inventory information is up-to-date and accurate. You can physically verify that your objects are all where they should be.
Audits for security and accountability purposes are based on tamper-proof records and do not rely on individuals signing off their own work.	Object lists generated for audits cannot be 'edited' by someone trying to cover their tracks. There are no conflicts of interest when carrying out audits.
Audit findings are promptly reported in line with your policy, and timely remedial action taken as required.	Your governing body and management can act if problems are uncovered by audits. Your procedures and the quality of your collection information can be improved.

Suggested procedure

Identifying the scope of an audit

Agree the aims and scope of the audit and create a written brief.

Based on your audit policy, identify the parts of the collections or information systems which are to be audited. (See **Note 1** for guidance on the factors that may be relevant.)

It is often enough to audit a sample of objects or records. If samples are chosen, take steps to make them properly representative, for example by selecting random object numbers. It will be necessary on occasions to audit an entire collection over a period of time, or to ensure that all the information relating to a particular subject is correct and up-to-date. This can be an opportunity to combine this procedure with others such as:

- ***Inventory***
- ***Collections review***
- ***Condition checking and technical assessment***
- ***Reproduction***

File a copy of the audit brief and record its ***Document location*** so you and others can find it in future.

Auditing objects

Decide the group of objects to be audited and generate a list from your core inventory information.

Depending on the aims and scope of the audit, this might be specific individual objects, an arbitrary or representative sample, or the entire contents of a store location (eg a drawer). The first two categories work from an established inventory to the object. The third attempts to reconcile the contents of an entire store location with the inventory records for that location.

Use your core inventory information to compile a list of objects which are to be audited. As noted in the ***Inventory*** procedure, this information is likely to be held in several different places.

Verify the physical presence of each object and the accuracy of associated core inventory information.

Using the list compiled from your core inventory information, verify the following:

- The physical presence of the object.
- The accuracy of the number marked on the object.
- The accuracy of the object description on the inventory and other documentation.

- The accuracy of the location information.

Record information about the audit process.

Record the following information about the process itself:

Object identification information

- ***Object number*** (for objects belonging to you).

Object entry information

- ***Entry number*** (for objects belonging to others).

Audit information

- The identifier for the audit - ***Audit reference number***.
- The type of audit - ***Audit type*** (use a standard term source).
- How the audit is being carried out - ***Audit method*** (use a standard term source).
- The person authorising the audit - ***Audit authoriser*** (Use a standard form of name).
  - The date of the authorisation - ***Audit authorisation date*** (Use a standard format).
- Name and, if relevant, contact details of the auditor:
  - ***Auditor*** (use a standard form of name).
  - ***Address***.

Record the result for each object, or group of objects, being audited.

For each object, or group of objects, record:

Object identification information

- ***Object number*** (for objects belonging to you).

Object entry information

- ***Entry number*** (for objects belonging to others).

Audit information

- The identifier for the audit - ***Audit reference number***.

Object audit information

- ***Object audit result*** (use a standard term source).
- The date when the result was checked - ***Object audit date*** (use a standard format).
- Any discrepancies including errors in identification number, description - ***Object audit note***.
- If not already recorded, whether it is a priority for regular auditing in future - ***Object audit category*** (use a standard term source).

Auditing object information

Check that the information being audited is present and accurate.

As with auditing physical objects, you may need to audit only a random sample of your information records to check how complete and accurate your documentation is. Alternatively, depending on the aims and scope of your audit, you may want to check that all the records about a particular set of objects meets a required standard. (See **Note 2** for some of the reasons you might want to audit your collections information.)

Either way, generate a list of the records being audited and as you work through this list verify:

- Whether the information you are checking is present in the record or not.
- If so, whether it meets the required standard (eg are names and dates recorded in a consistent way?)

In digital systems you may need to lock the records being audited until the audit is complete.

Record information about the audit process.

Record the same information about the process itself as suggested above for object audits.

Record the result for each object record being audited.

For each object record being audited, document the following information:

Object identification information

- ***Object number*** (for objects belonging to you).

Object entry information

- ***Entry number*** (for objects belonging to others).

Audit information

- The identifier for the audit - ***Audit reference number***.

Object audit information

- If specific units of information within an object record are being audited - ***Object audit information unit*** (using terms, eg field names, appropriate to your museum's system).
- ***Object audit result*** (use a standard term source).
- The date when the result was checked - ***Object audit date*** (use a standard format).
- Any discrepancies including errors in identification number, description - ***Object audit note***.
- If not already recorded, whether it is a priority for regular auditing in future - ***Object audit category*** (use a standard term source).

Post-audit action

Report the results of the audit in line with your policy.

This might involve preparing a summary of the audit findings and reporting this to your managers or governing body. File a copy of this and record its ***Document location*** so you and others can find it in future.

Agree any action needed.

If the audit has revealed problems, the report on the summary findings should lead to action to put things right. This should be set out in a written action plan. File a copy of this and record its ***Document location*** so you and others can find it in future.

Go to the appropriate procedure for further action.

The action needed after an audit might involve one or more other Spectrum procedures.

Review and revise any weakness in your procedures.

If the audit highlights a flaw in a procedure (eg inaccurate movement control resulting in objects being mislaid), it is important that the relevant procedure be reviewed, revised or reinforced as required. It is then advisable to re-audit affected objects to ensure that the procedure is working effectively.

Guidance notes

Note 1: Factors influencing audit policy

You auditing policy may take into account one or more of the following:

- The storage location of objects.
- The time since last audit.
- The historic significance.
- The scientific significance.
- The monetary value of an object.
- The ownership status (whether the object is accessioned, on loan or deposited).
- The security of storage or display arrangements.
- The type of object information.
- A suspicion of theft, fraud or other misconduct.
- Any unresolved results from a previous audit.
- Who will be conducting or responsible for the audit (eg internal staff, external bodies).
- At what level the audit takes place ie batch or group level (eg by box, bag or context for bulk finds and environmental remains) or individual object level (eg for small finds, objects illustrated and published, type specimens, objects of high financial value, or high security risk).

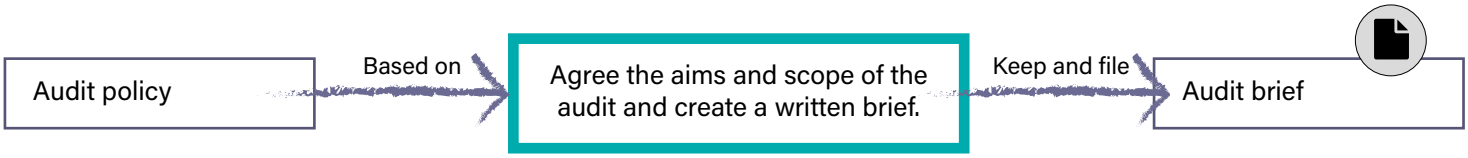
Note 2: Information audits

An information audit may be required for the following reasons:

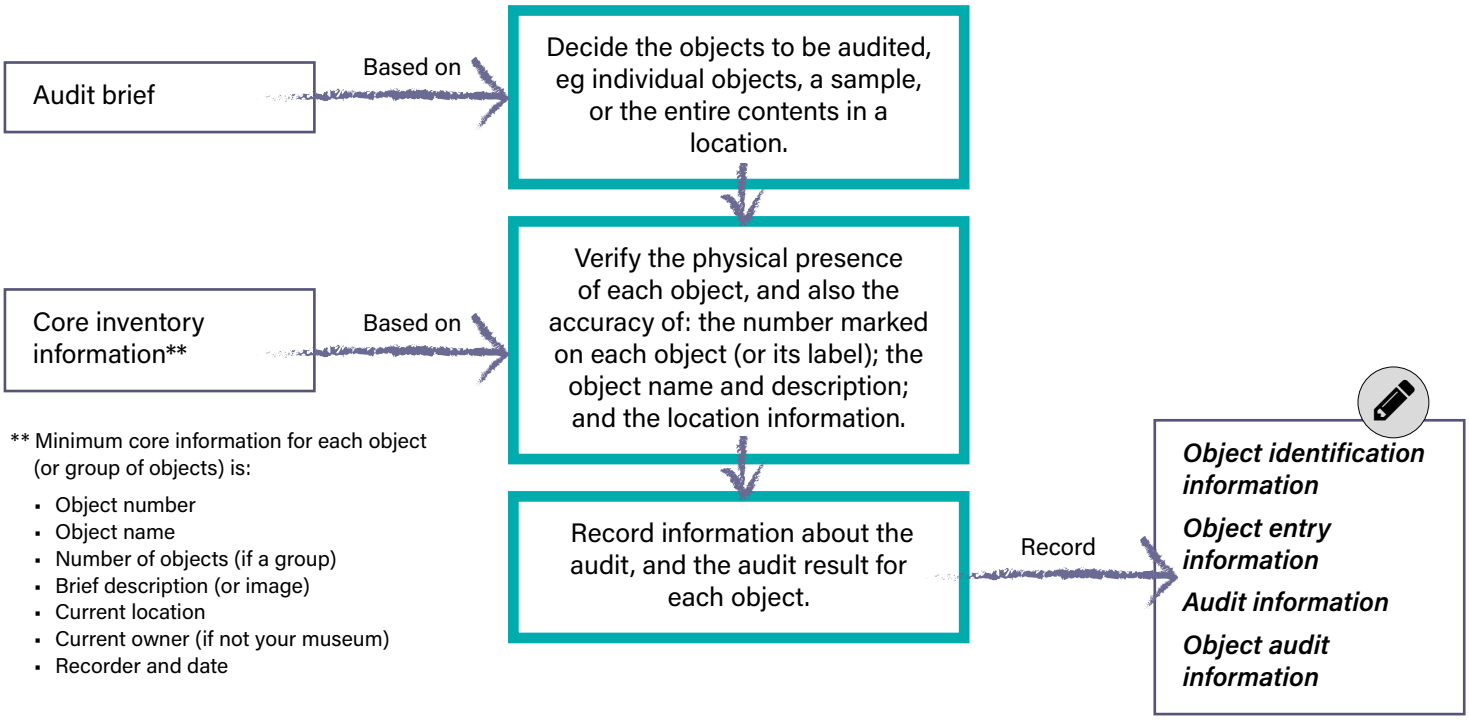
- To check that current valuations are recorded and realistic.
- To check that identity numbers are present and not duplicated.
- To check that other important information is readily available.
- To check that other information describing or associated with the object is accurate and up-to-date.
- To check that useful information has not been overlooked during the creation of inventory or catalogue records (eg the social historical dimension of natural history or fine art objects, particularly in the case of historic records made before modern museum practice).
- To check that basic information sources (eg registers, day books, history files and entry forms) are accounted for, accessible, appropriately stored and secure.
- To make sure that records associated with the objects have only been amended by authorised people.
- To ensure that recorded acquisitions can be traced within the collection.

Audit

Identifying the scope of an audit



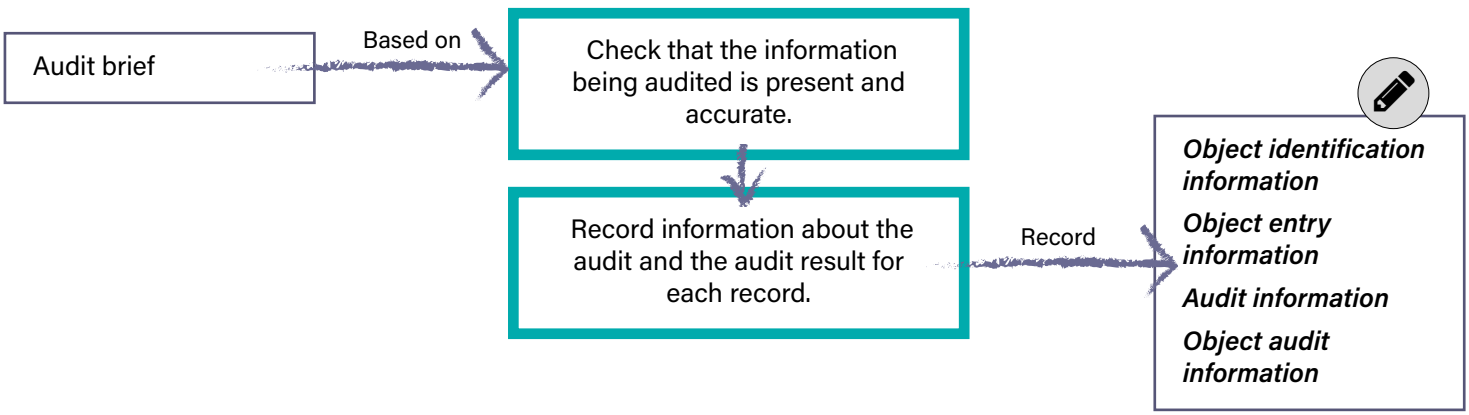
Auditing objects



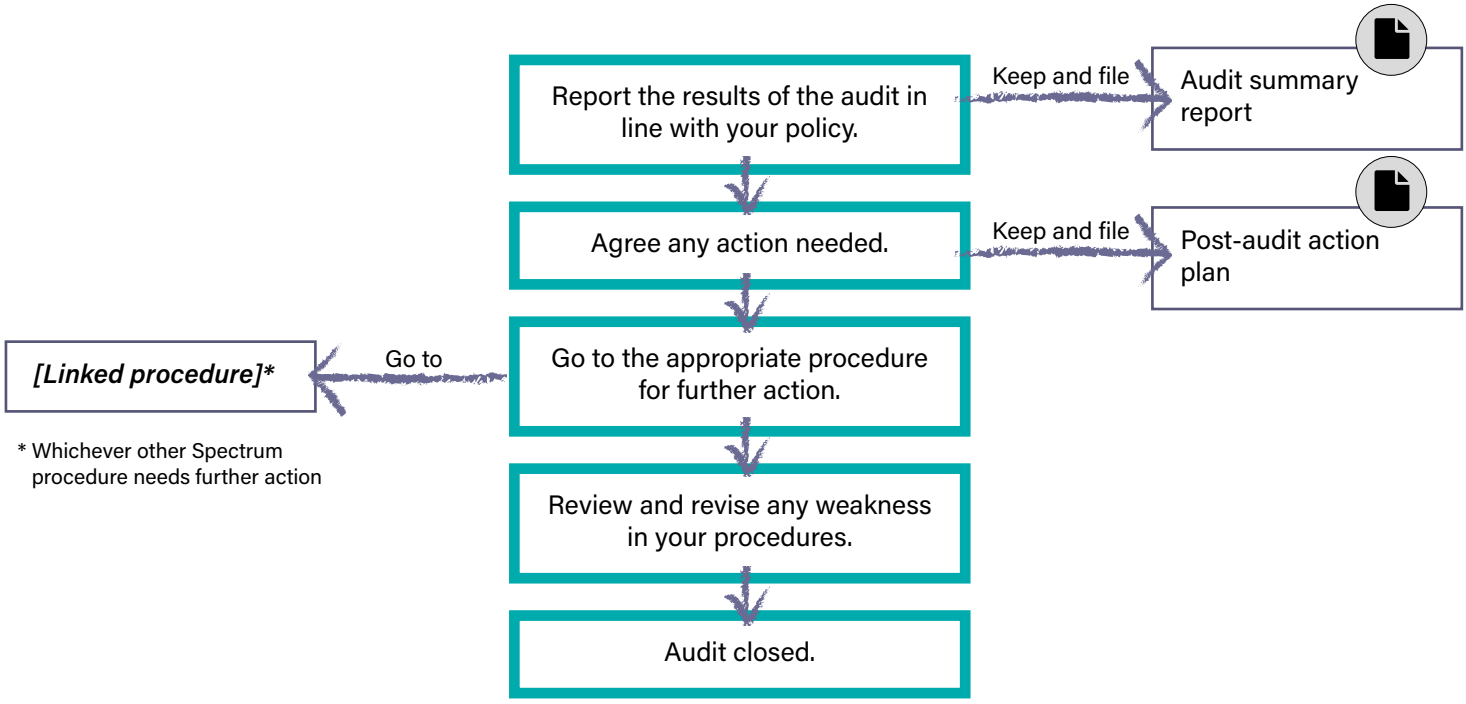
** Minimum core information for each object (or group of objects) is:

- Object number
- Object name
- Number of objects (if a group)
- Brief description (or image)
- Current location
- Current owner (if not your museum)
- Recorder and date

Auditing object information



Post-audit action



* Whichever other Spectrum procedure needs further action