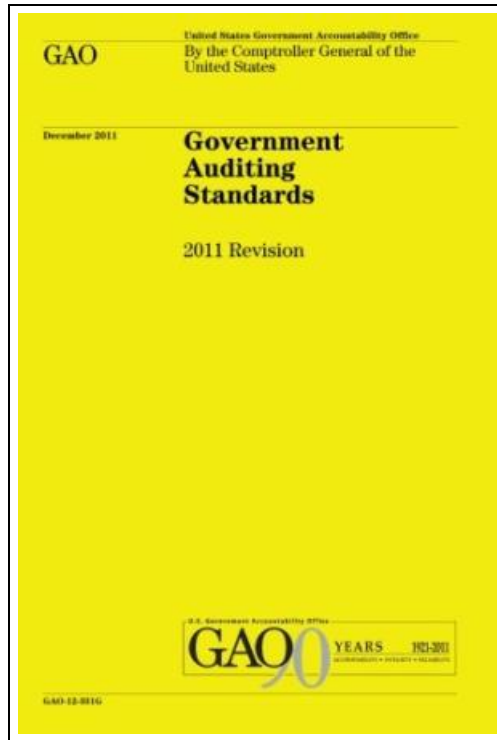


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Createspace, United States, 2012. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****.The official auditing standards promulgated by the Comptroller General of the United States. Known as the Yellow Book. Includes the professional standards and guidance, commonly referred to as generally accepted government auditing standards (GAGAS), which provide a framework for conducting high quality government audits and attestation engagements with competence, integrity, objectivity, and independence. These standards are for use by auditors of government entities and entities that receive government awards and audit organizations performing GAGAS audits and attestation engagements. Gene L. Dodaro, Comptroller General of the United States and the head of the U.S. Government Accountability Office, has issued the 2011 revision of Government Auditing Standards. The standards, which were first published in 1972, and are commonly referred to as the Yellow Book, cover federal entities and those organizations receiving federal funds. Various laws require compliance with the comptroller general s auditing standards in connection with audits of federal entities and funds. Furthermore, many states and local governments and other entities, both domestically and internationally, have voluntarily adopted these standards. The professional standards presented in this 2011 revision of Government Auditing Standards provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence to provide accountability and to help improve government operations and services. These standards provide the foundation for government auditors to lead by example in the areas of independence, transparency, accountability, and quality through the audit process. The 2011 revision of Government Auditing Standards represents a modernized version of the standards, taking into account recent changes in other auditing standards, including international standards. This revision supersedes the 2007 revision. It contains the following major changes from the 2007 revision that reinforce the principles of...



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