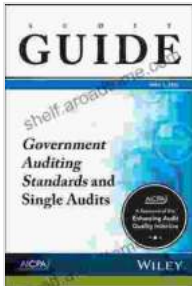


The New Yellow Book: Government Auditing Standards



The New Yellow Book: Government Auditing Standards (AICPA) by Gregg Olsen

★★★★☆ 4.1 out of 5

Language	: English
File size	: 3404 KB
Text-to-Speech	: Enabled
Enhanced typesetting	: Enabled
Word Wise	: Enabled
Print length	: 321 pages
Lending	: Enabled
Screen Reader	: Supported



The American Institute of Certified Public Accountants (AICPA) has released a new edition of its Government Auditing Standards (GAS). The new Yellow Book, as it is commonly known, is a comprehensive guide to auditing government entities. It provides auditors with the guidance they need to perform high-quality audits that meet the requirements of the Government Accountability Office (GAO).

What's New in the New Yellow Book?

The new Yellow Book includes a number of significant changes from the previous edition. These changes include:

- A new risk assessment framework that is based on the COSO framework.

- New guidance on auditing internal control over financial reporting.
- New guidance on auditing performance and compliance.
- New guidance on reporting on fraud and other illegal acts.

Why is the New Yellow Book Important?

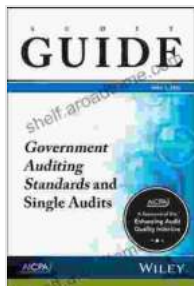
The New Yellow Book is an essential resource for auditors who audit government entities. It provides auditors with the guidance they need to perform high-quality audits that meet the requirements of the GAO. The new Yellow Book also helps auditors to stay up-to-date on the latest auditing standards.

How to Use the New Yellow Book

The New Yellow Book is a complex document. However, it is well-organized and easy to use. Auditors can use the table of contents to find the information they need. The Yellow Book also includes a number of helpful appendices, such as a glossary of terms and a list of acronyms.

The New Yellow Book is an essential resource for auditors who audit government entities. It provides auditors with the guidance they need to perform high-quality audits that meet the requirements of the GAO. The new Yellow Book also helps auditors to stay up-to-date on the latest auditing standards.

To learn more about the New Yellow Book, visit the AICPA's website at www.aicpa.org.



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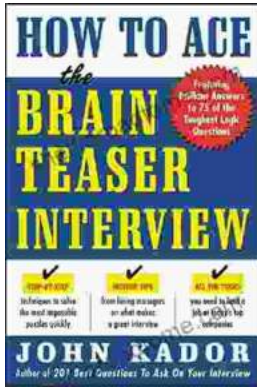
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