

# Overview of GAO's Current Government Auditing Standards

Course Number: 5786

Length: 1 day

Primary Delivery Method: Instructor-led online (synchronous)

Alternative Delivery Methods: Instructor-led live classroom

## Course Description

Gain a comprehensive understanding of the Government Accountability Office (GAO)'s *Generally Accepted Government Auditing Standards* (also known as the *Yellow Book* or GAGAS) and how they provide guidance for the staffing, planning, and performance of audits of federal entities, as well as audit reporting. In this course, you will explore the most current standards that were issued in 2024. You will learn how to distinguish between the three types of engagements covered by the *Yellow Book* and describe how the standards are used in these engagements.

## Intended Audience

This course is designed for financial management personnel, accountants, auditors, or those who are subject to audits conducted in accordance with *Government Auditing Standards*.

## Course Learning Objectives

- Describe the function, structure, and history of GAO's current *Government Auditing Standards*, pointing out the most recent updates
- Describe how current general, field work, and reporting standards are applied in audits and other engagements
- Distinguish between the three types of audits and other engagements
- Apply *Government Auditing Standards* to simple audits and other engagements

## Course Additional Features

- Producer Support
- Technical Support Team
- Extended Learning Bursts
- Dedicated In-House Accessibility/Section 508 Compliance
- Student Resource Guides

All details about the Additional Features are available on this page. [Click here to Explore](#)

## Course Schedule

DAY ONE	
MORNING	Lesson 1: Overview of GAO's <i>Government Auditing Standards</i>

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	Lesson 2: General Standards
	Lesson 3: Common Concepts
	Lesson 4: Standards for Financial Audits
LUNCH	
AFTERNOON	Lesson 5: Standards for Performance Audits
	Lesson 6: Standards for Attestation Engagements and Reviews
	Exam

## Learning Methods

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Individual, small-group, and large-group exercises; lecture, discussion, action planning

## Credits

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### National Association of State Boards of Accountancy (NASBA)

- Field of Study: Auditing (Governmental)
- Level: Basic
- CPEs: 8

### Professional Development Units (PDUs)

- Credits: 7

### Continuous Learning Points (CLPs)

- Credits: 8

## Prerequisites

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There are no prerequisites for this course.

## Pework

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There is no prework required for this course.

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## Requirements for Successful Completion

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Full (100%) attendance is expected and required. Successful completion of the course depends on full class attendance and active participation in individual and group exercises.

The final exam must be completed with a grade of 70% or higher.

## Follow-On Resources

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- [Auditing Fundamentals in the Federal Environment](#)
- [Federal Financial Statement Audits](#)
- [Performance Auditing](#)
- [Key to Audit Success: Focus on Objectives](#)

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## Ready to Enroll?



See the most recent course information and scheduled classes at this link:  
<https://www.managementconcepts.com/course/id/5786>



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