

# Navigating the GAO Yellow Book 2024 Revision: Understanding and Applying Government Auditing Standards

Course Number: 5883

Length: .5 Days

Primary Delivery Method: Instructor-led online (synchronous)

Alternative Delivery Methods: Instructor-led live classroom

## Course Description

Explore how the *Government Auditing Standards 2024 Revision* (the *Yellow Book*) reshapes expectations for government audit organizations and audit teams, with a central focus on the new quality management framework in Chapter 5. This half-day course examines the most consequential changes, including increased scalability and a more explicit risk-based approach. You'll examine how these requirements affect audit planning, execution, and oversight, and work through realistic scenarios to strengthen audit quality and support ongoing compliance with current standards.

## Intended Audience

This course is intended for government auditors, audit managers, and internal auditors in the public sector who are responsible for conducting or overseeing audits performed in accordance with the *Government Auditing Standards*. It is also appropriate for public accounting professionals, compliance staff, and quality assurance personnel supporting governmental engagements or responsible for implementing and maintaining systems of quality management under the *Yellow Book*.

## Client-Provided Facility Requirements

- Internet required for instructor computer

## Course Learning Objectives

- Explain the purpose, scope, and applicability of the *Government Auditing Standards 2024 Revision* (the *Yellow Book*)
- Examine the most significant changes in the 2024 revision, including the shift to quality management, scalability, and a risk-based approach
- Recognize how updated ethics, independence, and competence requirements affect audit planning, oversight, and organizational responsibilities
- Assess real-world scenarios to strengthen audit quality and accountability using updated standards

## Course Schedule

DAY ONE	
HALF DAY	Lesson 1: The <i>Yellow Book</i> 2024 Revision—Purpose, Scope, and Direction
	Lesson 2: Quality Management, Scalability, and Risk-Based Thinking

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Lesson 3: Ethics, Independence, and Applying the Standards

## Learning Methods

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Individual and group exercises, lecture, discussion, case study, and action planning.

## Credits

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

- Field of Study: Auditing (Governmental)
- Level: Update
- CPEs: 4

### Professional Development Units (PDUs)

- Credits: 4

### Continuous Learning Points (CLPs)

- Credits: 4

## Prerequisites

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There are no prerequisites for this course.

## Pework

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Bring this course directly to your audit organization to help your team quickly understand and implement the 2024 *Yellow Book* updates. Delivered for your staff, the session can focus discussion on how the new quality management expectations, ethics requirements, and risk-based thinking apply to your organization's audit environment. This option provides a convenient way for teams to build shared understanding of the updated standards while supporting *Yellow Book*-related CPE requirements for auditors and audit managers.

## 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.

## Follow-On Resources

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- [Managing for Success in a Performance Audit](#)
- [Overview of GAO's Current Government Auditing Standards](#)

# Navigating the GAO Yellow Book 2024 Revision: Understanding and Applying Government Auditing Standards

- [Key to Audit Success: Focus on Objectives](#)
- [Keeping the Audit on Track: Critical Skills for Audit Managers](#)
- [Audit Interviews: Skills for Success](#)
- [Performance Auditing](#)

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## Ready to Enroll?



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<https://www.managementconcepts.com/course/id/5883>



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