

# Frequently Asked Questions

**Course Title:** Overview of GAO's Current Government Auditing Standards

**Course #:** 5786

**Duration:** 1 day

**Delivery Method:** Instructor-led online (synchronous)

**Alternative Delivery Methods:** Instructor-led live classroom

## 1. What business or organizational need does this course address?

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.

## 2. Who should attend?

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

## 3. What will I learn how to do in this course?

- 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

## 4. What kinds of activities are included in this course?

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

## 5. Are there prerequisites for this course?

There are no prerequisites for this course.

## 6. Do I have to complete any prework for the course?

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There is no prework required for this course.

## 7. Is this course applicable toward a professional certification?

No, this course is not applicable toward a professional certification. However, many Management Concepts courses do prepare you for professional certification programs. Click [here](#) to see a full list of professional certification programs that are supported by Management Concepts training courses.

## 8. Does this course count for credit toward a Management Concepts Certificate Program?

No, this course is not applicable toward a Management Concepts Certificate Program. However, many Management Concepts courses do count for credit toward a Management Concepts Certificate Program. Click [here](#) to see a full list of Management Concepts Certificate Programs.

## 9. What credits do I earn by completing this course?

The following credits are available for this course:

NASBA CPEs: 8

NASBA Field of Study: Auditing (Governmental)

NASBA Level: Basic

CEUs: 0.6

PDU: 7

CLPs: 8

## 10. What course(s) do you recommend after I complete this course?

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

## 11. What are Additional Features?

Most courses and training solutions have **Additional Features** designed to help every learner master and retain the concepts explored in the course. You can see which Additional Features are added to this course on the course page under the **Learning Objectives & Additional Features** tab – and for a more detailed exploration of our Additional Features, you can visit [this web page](#).