

8.130 Considering internal control in the context of a comprehensive internal control framework, such as *Standards for Internal Control in the Federal Government* or *Internal Control—Integrated Framework*,⁷⁸ can help auditors to determine whether underlying internal control deficiencies exist as the root cause of findings. When the audit objectives include explaining why a particular type of positive or negative program performance, output, or outcome identified in the audit occurred, the underlying deficiencies are referred to as cause. Identifying the cause of problems may assist auditors in making constructive recommendations for correction. Auditors may identify deficiencies in program design or structure as the cause of deficient performance. Auditors may also identify deficiencies in internal control that are significant to the subject matter of the performance audit as the cause of deficient performance. In developing these types of findings, the deficiencies in program design or internal control would be described as the cause. Often the causes of deficient program performance are complex and involve multiple factors, including fundamental, systemic root causes.

8.131 When the audit objectives include estimating the extent to which a program has caused changes in physical, social, or economic conditions, “effect” is a measure of the program’s impact. In this case, effect is the extent to which positive or negative changes in actual physical, social, or economic conditions can be identified and attributed to the program.

Audit Documentation

Requirements: Audit Documentation

8.132 Auditors must prepare audit documentation related to planning, conducting, and reporting for each audit. Auditors should prepare audit documentation in sufficient detail to enable an experienced auditor, having no previous connection to the audit, to understand from the audit documentation the nature, timing, extent, and results of audit

⁷⁸The COSO Framework and the Green Book provide suitable and available criteria against which management may evaluate and report on the effectiveness of the entity’s internal control. The Green Book may be adopted by entities beyond those federal entities for which it is legally required, such as state, local, and quasi-governmental entities, as well as other federal entities and not-for-profit organizations, as a framework for an internal control system.

procedures performed; the evidence obtained; and its source and the conclusions reached, including evidence that supports the auditors' significant judgments and conclusions.

8.133 Auditors should prepare audit documentation that contains evidence that supports the findings, conclusions, and recommendations before they issue their report.

8.134 Auditors should design the form and content of audit documentation to meet the circumstances of the particular audit. The audit documentation constitutes the principal record of the work that the auditors have performed in accordance with standards and the conclusions that the auditors have reached. The quantity, type, and content of audit documentation are a matter of the auditors' professional judgment.

8.135 Auditors should document the following:

- a. the objectives, scope, and methodology of the audit;
- b. the work performed and evidence obtained to support significant judgments and conclusions, as well as expectations in analytical procedures, including descriptions of transactions and records examined (for example, by listing file numbers, case numbers, or other means of identifying specific documents examined, though copies of documents examined or detailed listings of information from those documents are not required); and
- c. supervisory review, before the audit report is issued, of the evidence that supports the findings, conclusions, and recommendations contained in the audit report.

8.136 When auditors do not comply with applicable GAGAS requirements because of law, regulation, scope limitations, restrictions on access to records, or other issues affecting the audit, the auditors should document the departure from the GAGAS requirements and the impact on the audit and on the auditors' conclusions.

Application Guidance: Audit Documentation

8.137 Audit documentation is an essential element of audit quality. The process of preparing and reviewing audit documentation contributes to the quality of an audit. Audit documentation serves to (1) provide the principal support for the audit report, (2) aid auditors in conducting and supervising the audit, and (3) allow for the review of audit quality.

8.138 An experienced auditor means an individual (whether internal or external to the audit organization) who possesses the competencies and skills that would have enabled him or her to conduct the performance audit. These competencies and skills include an understanding of (1) the performance audit processes, (2) GAGAS and applicable legal and regulatory requirements, (3) the subject matter associated with achieving the audit objectives, and (4) issues related to the audited entity's environment.

8.139 When documenting departures from the GAGAS requirements, the audit documentation requirements apply to departures from unconditional requirements and from presumptively mandatory requirements when alternative procedures performed in the circumstances were not sufficient to achieve the objectives of the requirements.

Availability of Individuals and Documentation

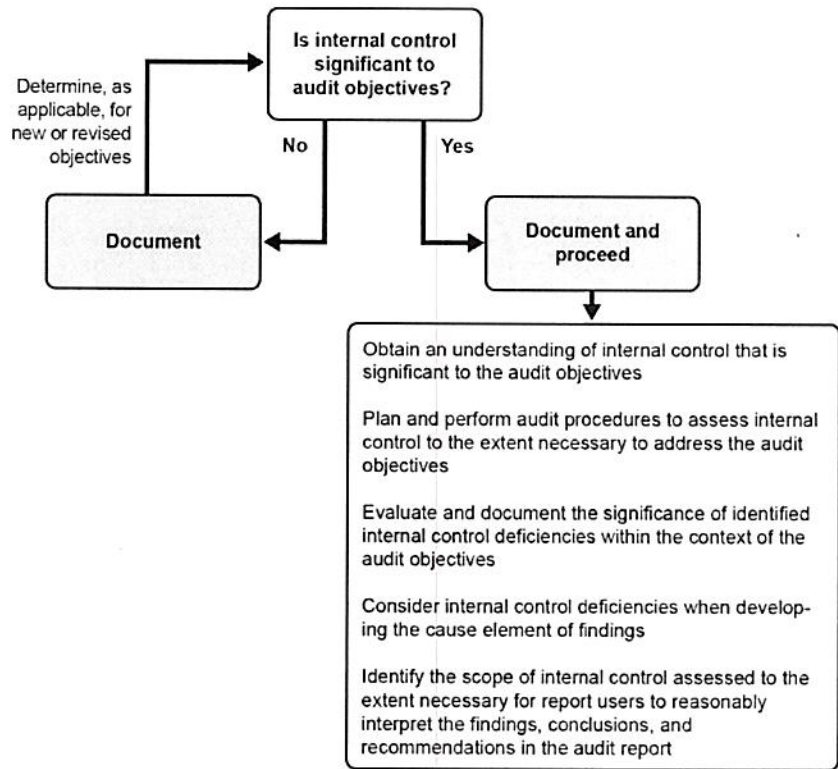
Requirement: Availability of Individuals and Documentation

8.140 Subject to applicable provisions of laws and regulations, auditors should make appropriate individuals and audit documentation available upon request and in a timely manner to other auditors or reviewers.

Application Guidance: Availability of Individuals and Documentation

8.141 Underlying GAGAS audits is the premise that audit organizations in federal, state, and local governments and public accounting firms engaged to conduct audits in accordance with GAGAS cooperate in auditing programs of common interest so that auditors may use others' work and avoid duplication of efforts. The use of auditors' work by other auditors may be facilitated by contractual arrangements for GAGAS audits that provide for full and timely access to appropriate individuals and to audit documentation.

Figure 4: Consideration of Internal Control in a Generally Accepted Government Auditing Standards Performance Audit



Source: GAO. | GAO-21-368G

Text of Figure 4: Consideration of Internal Control in a Generally Accepted Government Auditing Standards Performance Audit

Steps evaluating Consideration of Internal Control in a Generally Accepted Government Auditing Standards Performance Audit

- 1) Is internal control significant to audit objectives?
 - a) No – Document.
 - i) Determine, as applicable, for new or revised objectives, return to step 1.
 - b) Yes – Document and Proceed.

- i) Obtain an understanding of internal control that is significant to the audit objectives.
- ii) Assess and document the assessment of internal control to the extent necessary to address the audit objectives.
- iii) Evaluate and document the significance of identified internal control deficiencies within the context of the audit objectives.
- iv) Consider internal control deficiencies when developing the cause element of findings
- v) Identify in the audit report which internal control components and principles are significant

Chapter 9: Reporting Standards for Performance Audits

9.01 This chapter contains reporting requirements and guidance for performance audits conducted in accordance with generally accepted government auditing standards (GAGAS). Reporting requirements establish the auditors' overall approach for communicating the results of a performance audit. For performance audits conducted in accordance with GAGAS, the requirements and guidance in chapters 1 through 5 and chapter 8 also apply.

9.02 The reporting requirements for performance audits relate to reporting the auditors' compliance with GAGAS, the form of the report, the report contents, obtaining the views of responsible officials, report distribution, reporting confidential or sensitive information, and discovery of insufficient evidence after report release.

Reporting Auditors' Compliance with GAGAS

Requirements: Reporting Auditors' Compliance with GAGAS

9.03 When auditors comply with all applicable GAGAS requirements, they should use the following language, which represents an unmodified GAGAS compliance statement, in the audit report to indicate that they conducted the audit in accordance with GAGAS:

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

9.04 Audit organizations that meet the independence requirements for internal audit organizations, but not those for external audit organizations, should include in the GAGAS compliance statement, where applicable, a statement that they are independent per the

GAGAS requirements for internal auditors.

9.05 When auditors do not comply with all applicable GAGAS requirements, they should include a modified GAGAS compliance statement in the audit report. For performance audits, auditors should use a statement that includes either (1) the language in paragraph 9.03, modified to indicate the requirements that were not followed, or (2) language indicating that the auditors did not follow GAGAS.

Report Format

Requirements: Report Format

9.06 Auditors should issue audit reports communicating the results of each completed performance audit.

9.07 Auditors should issue the audit report in a form that is appropriate for its intended use, either in writing or in some other retrievable form.⁷⁹

Application Guidance: Report Format

9.08 The purposes of audit reports are to (1) clearly communicate the results of audits to those charged with governance, the appropriate officials of the audited entity, and the appropriate oversight officials and (2) facilitate follow-up to determine whether appropriate corrective actions have been taken.

9.09 Auditors may present audit reports using electronic media through which report users and the audit organization can retrieve them. The users' needs will influence the form of the audit report. Different forms of audit reports include written reports, letters, briefing slides, or other presentation materials.

⁷⁹See paras. 9.56 through 9.67 for a discussion of report distribution and reporting confidential or sensitive information.

Report Content

Requirements: Report Content, Including Objectives, Scope, and Methodology

9.10 Auditors should prepare audit reports that contain (1) the objectives, scope, and methodology of the audit; (2) the audit results, including findings, conclusions, and recommendations, as appropriate; (3) a summary of the views of responsible officials; and (4) if applicable, the nature of any confidential or sensitive information omitted.

9.11 Auditors should communicate audit objectives in the audit report in a clear, specific, neutral, and unbiased manner that includes relevant assumptions. In order to avoid potential misunderstanding, when audit objectives are limited but users could infer broader objectives, auditors should state in the audit report that certain issues were outside the scope of the audit.

9.12 Auditors should describe the scope of the work performed and any limitations, including issues that would be relevant to likely users, so that report users can reasonably interpret the findings, conclusions, and recommendations in the report without being misled. Auditors should also report any significant constraints imposed on the audit approach by information limitations or scope impairments, including denials of, or excessive delays in, access to certain records or individuals.

9.13 In describing the work performed to address the audit objectives and support the reported findings and conclusions, auditors should, as applicable, explain the relationship between the population and the items tested; identify entities, geographic locations, and the period covered; report the kinds and sources of evidence; and explain any significant limitations or uncertainties based on the auditors' overall assessment of the sufficiency and appropriateness of the evidence in the aggregate.

9.14 In reporting audit methodology, auditors should explain how the completed audit work supports the audit objectives, including the evidence-gathering and evidence-analysis techniques, in sufficient detail to allow knowledgeable users of their reports to understand how

the auditors addressed the audit objectives. Auditors should identify significant assumptions made in conducting the audit; describe comparative techniques applied; describe the criteria used; and, when the results of sample testing significantly support the auditors' findings, conclusions, or recommendations, describe the sample design and state why the design was chosen, including whether the results can be projected to the intended population.

Application Guidance: Report Content, Including Objectives, Scope, and Methodology

9.15 Report users need information regarding the audit objectives, scope, and methodology to understand the purpose of the audit; the nature and extent of the audit work performed; the context and perspective regarding what is reported; and any significant limitations in the audit objectives, scope, or methodology.

9.16 In reporting audit methodology, auditors may include a description of the procedures performed as part of their assessment of the sufficiency and appropriateness of information used as audit evidence.

9.17 The auditor may use the report quality elements of accurate, objective, complete, convincing, clear, concise, and timely when developing and writing the audit report as the subject permits.

- a. **Accurate:** An accurate report is supported by sufficient, appropriate evidence with key facts, figures, and findings being traceable to the audit evidence. Reports that are fact-based, with a clear statement of sources, methods, and assumptions so that report users can judge how much weight to give the evidence reported, assist in achieving accuracy. Disclosing data limitations and other disclosures also contribute to producing more accurate audit reports. Reports also are more accurate when the findings are presented in the broader context of the issue. One way to help the audit organization prepare accurate audit reports is to use a quality control process such as referencing. Referencing is a process in which an experienced auditor who is independent of the audit checks that statements of facts, figures, and dates are correctly reported; the findings are adequately supported by the evidence in the audit documentation; and the conclusions and recommendations flow logically from the evidence.

- b. Objective:** Objective means that the presentation of the report is balanced in content and tone. A report's credibility is significantly enhanced when it presents evidence in an unbiased manner and in the proper context. This means presenting the audit results impartially and fairly. The tone of reports may encourage decision makers to act on the auditors' findings and recommendations. This balanced tone can be achieved when reports present sufficient, appropriate evidence to support conclusions while refraining from using adjectives or adverbs that characterize evidence in a way that implies criticism or unsupported conclusions. The objectivity of audit reports is enhanced when the report explicitly states the source of the evidence and the assumptions used in the analysis. The report may recognize the positive aspects of the program reviewed if applicable to the audit objectives. Inclusion of positive program aspects may lead to improved performance by other government organizations that read the report. Audit reports are more objective when they demonstrate that the work has been performed by professional, unbiased, independent, and knowledgeable personnel.
- c. Complete:** Being complete means that the report contains sufficient, appropriate evidence needed to satisfy the audit objectives and promote an understanding of the matters reported. It also means the report states evidence and findings without omission of significant relevant information related to the audit objectives. Providing report users with an understanding means providing perspective on the extent and significance of reported findings, such as the frequency of occurrence relative to the number of cases or transactions tested and the relationship of the findings to the entity's operations. Being complete also means clearly stating what was and was not done and explicitly describing data limitations, constraints imposed by restrictions on access to records, or other issues.
- d. Convincing:** Being convincing means that the audit results are responsive to the audit objectives, that the findings are presented persuasively, and that the conclusions and recommendations flow logically from the facts presented. The validity of the findings, the reasonableness of the conclusions, and the benefit of implementing the recommendations are more convincing when supported by sufficient, appropriate evidence. Reports designed in this way can help focus the attention of responsible officials on the

matters that warrant attention and can provide an incentive for taking corrective action.

- e. **Clear:** Clarity means the report is easy for the intended user to read and understand. Preparing the report in language as clear and simple as the subject permits assists auditors in achieving this goal. Use of straightforward, nontechnical language is helpful to simplify presentation. Defining technical terms, abbreviations, and acronyms that are used in the report is also helpful. Auditors may use a highlights page or summary within the report to capture the report user's attention and highlight the overall message. If a summary is used, it is helpful if it focuses on the audit objectives, summarizes the audit's most significant findings and the report's principal conclusions, and prepares users to anticipate the major recommendations. Logical organization of material and accuracy and precision in stating facts and in drawing conclusions assist in the report's clarity and understandability. Effective use of titles and captions and topic sentences makes the report easier to read and understand. Visual aids (such as pictures, charts, graphs, and maps) may help clarify and summarize complex material.
- f. **Concise:** Being concise means that the report is no longer than necessary to convey and support the message. Extraneous detail detracts from a report and may even conceal the real message and confuse or distract the users. Although room exists for considerable judgment in determining the content of reports, those that are fact-based but concise are likely to achieve results.
- g. **Timely:** To be of maximum use, providing relevant evidence in time to respond to officials of the audited entity, legislative officials, and other users' legitimate needs is the auditors' goal. Likewise, the evidence provided in the report is more helpful if it is current. Therefore, the timely issuance of the report is an important reporting goal for auditors. During the audit, the auditors may provide interim reports of significant matters to appropriate entity and oversight officials. Such communication alerts officials to matters needing immediate attention and allows them to take corrective action before the final report is completed.

Reporting Findings, Conclusions, and Recommendations

Requirements: Reporting Findings, Conclusions, and Recommendations

9.18 In the audit report, auditors should present sufficient, appropriate evidence to support the findings and conclusions in relation to the audit objectives. Auditors should provide recommendations for corrective action if findings are significant within the context of the audit objectives.

9.19 Auditors should report conclusions based on the audit objectives and the audit findings.

9.20 Auditors should describe in their report limitations or uncertainties with the reliability or validity of evidence if (1) the evidence is significant to the findings and conclusions within the context of the audit objectives and (2) such disclosure is necessary to avoid misleading the report users about the findings and conclusions. Auditors should describe the limitations or uncertainties regarding evidence in conjunction with the findings and conclusions, in addition to describing those limitations or uncertainties as part of the objectives, scope, and methodology.

9.21 Auditors should place their findings in perspective by describing the nature and extent of the issues being reported and the extent of the work performed that resulted in the findings. To give the reader a basis for judging the prevalence and consequences of these findings, auditors should, as appropriate, relate the instances identified to the population or the number of cases examined and quantify the results in terms of dollar value or other measures. If the results cannot be projected, auditors should limit their conclusions appropriately.

9.22 When reporting on the results of their work, auditors should disclose significant facts relevant to the objectives of their work and known to them that if not disclosed could mislead knowledgeable users, misrepresent the results, or conceal significant improper or illegal practices.

9.23 When feasible, auditors should recommend actions to correct deficiencies and other findings identified during the audit and to improve programs and operations when the potential for improvement

in programs, operations, and performance is substantiated by the reported findings and conclusions. Auditors should make recommendations that flow logically from the findings and conclusions, are directed at resolving the cause of identified deficiencies and findings, and clearly state the actions recommended.

Application Guidance: Reporting Findings, Conclusions, and Recommendations

9.24 The extent to which the elements for a finding are developed depends on the audit objectives. Clearly developed findings assist management and oversight officials of the audited entity in understanding the need for taking corrective action.

9.25 As discussed in paragraphs 8.108 through 8.115, even though the auditors may have some uncertainty about the sufficiency or appropriateness of some of the evidence, they may nonetheless determine that in total there is sufficient, appropriate evidence given the findings and conclusions. Describing limitations provides report users with a clear understanding of how much responsibility the auditors are taking for the information.

9.26 Auditors may provide background information to establish the context for the overall message and to help the reader understand the findings and significance of the issues discussed. Appropriate background information may include information on how programs and operations work; the significance of programs and operations (e.g., dollars, effect, purposes, and past audit work, if relevant); a description of the audited entity's responsibilities; and explanation of terms, organizational structure, and the statutory basis for the program and operations.

9.27 Report conclusions are logical inferences about the program based on the auditors' findings, not merely a summary of the findings. The strength of the auditors' conclusions depends on the persuasiveness of the evidence supporting the findings and the soundness of the logic used to formulate the conclusions. Conclusions are more compelling if they lead to recommendations and convince a knowledgeable user of the report that action is necessary.

9.28 Effective recommendations encourage improvements in the conduct of government programs and operations. Recommendations are effective

when they are addressed to parties with the authority to act and when the recommended actions are specific, feasible, cost-effective, and measurable.

Reporting on Internal Control

Requirements: Reporting on Internal Control

9.29 When internal control is significant within the context of the audit objectives, auditors should include in the audit report (1) the scope of their work on internal control and (2) any deficiencies in internal control that are significant within the context of the audit objectives and based upon the audit work performed.

9.30 When reporting on the scope of their work on internal control, auditors should identify the scope of internal control assessed to the extent necessary for report users to reasonably interpret the findings, conclusions, and recommendations in the audit report.

9.31 When auditors detect deficiencies in internal control that are not significant to the objectives of the audit but warrant the attention of those charged with governance, they should include those deficiencies either in the report or communicate those deficiencies in writing to audited entity officials. If the written communication is separate from the audit report, auditors should refer to that written communication in the audit report.

Application Guidance: Reporting on Internal Control

9.32 Auditors may identify the control components, underlying principles, control objectives, or specific controls assessed in describing the scope of their work on internal control. Auditors may also identify the level of internal control assessment performed, as discussed in paragraph 8.50. Control components and underlying principles that are not considered significant to the audit objectives may be identified in the scope if, in the auditors' professional judgment, doing so is necessary to preclude a misunderstanding of the breadth of the conclusions of the audit report and to clarify that control effectiveness has not been evaluated as a whole. Auditors may also identify and describe the five components of internal control so that report users understand the scope of the work within the context of the entity's internal control system.

9.33 An internal control system is effective if the five components of internal control are effectively designed, implemented, and operating, and are operating together in an integrated manner. The principles support the effective design, implementation, and operation of the associated components and represent requirements necessary to establish an effective internal control system. If a principle is not applied effectively, then the respective component cannot be effective. If a principle or component is not effective, or the components are not operating together in an integrated manner, then an internal control system cannot be effective.

9.34 When auditors detect deficiencies in internal control that do not warrant the attention of those charged with governance, determining whether and how to communicate such deficiencies to audited entity officials is a matter of professional judgment.

Reporting on Noncompliance with Provisions of Laws, Regulations, Contracts, and Grant Agreements

Requirements: Reporting on Noncompliance with Provisions of Laws, Regulations, Contracts, and Grant Agreements

9.35 Auditors should report a matter as a finding when they conclude, based on sufficient, appropriate evidence, that noncompliance with provisions of laws, regulations, contracts, and grant agreements either has occurred or is likely to have occurred that is significant within the context of the audit objectives.

9.36 Auditors should communicate findings in writing to audited entity officials when the auditors detect instances of noncompliance with provisions of laws, regulations, contracts, and grant agreements that are not significant within the context of the audit objectives but warrant the attention of those charged with governance.

Application Guidance: Reporting on Noncompliance with Provisions of Laws, Regulations, Contracts, and Grant Agreements

9.37 Whether a particular act is, in fact, noncompliance with provisions of laws, regulations, contracts, and grant agreements may have to await final determination by a court of law or other adjudicative body.⁸⁰

9.38 When auditors detect instances of noncompliance with provisions of laws, regulations, contracts, and grant agreements that do not warrant the attention of those charged with governance, the auditors' determination of whether and how to communicate such instances to audited entity officials is a matter of professional judgment.

9.39 When noncompliance with provisions of laws, regulations, contracts, and grant agreements either has occurred or is likely to have occurred, auditors may consult with authorities or legal counsel about whether publicly reporting such information would compromise investigative or legal proceedings. Auditors may limit their public reporting to matters that would not compromise those proceedings and, for example, report only on information that is already a part of the public record.

Reporting on Instances of Fraud

Requirements: Reporting on Instances of Fraud

9.40 Auditors should report a matter as a finding when they conclude, based on sufficient, appropriate evidence, that fraud either has occurred or is likely to have occurred that is significant to the audit objectives.

9.41 Auditors should communicate findings in writing to audited entity officials when the auditors detect instances of fraud that are not significant within the context of the audit objectives but warrant the attention of those charged with governance.

⁸⁰See paras. 8.27 through 8.29 for a discussion of investigations or legal proceedings.

Application Guidance: Reporting on Instances of Fraud

9.42 Whether a particular act is, in fact, fraud may have to await final determination by a court of law or other adjudicative body.⁸¹

9.43 When auditors detect instances of fraud that do not warrant the attention of those charged with governance, the auditors' determination of whether and how to communicate such instances to audited entity officials is a matter of professional judgment.

9.44 When auditors conclude fraud has occurred or is likely to have occurred, auditors may consult with authorities or legal counsel about whether publicly reporting such information would compromise investigative or legal proceedings. Auditors may limit their public reporting to matters that would not compromise those proceedings and, for example, report only on information that is already a part of the public record.

Reporting Findings Directly to Parties outside the Audited Entity

Requirements: Reporting Findings Directly to Parties outside the Audited Entity

9.45 Auditors should report known or likely noncompliance with provisions of laws, regulations, contracts, and grant agreements or fraud directly to parties outside the audited entity in the following two circumstances.

- a. When audited entity management fails to satisfy legal or regulatory requirements to report such information to external parties specified in law or regulation, auditors should first communicate the failure to report such information to those charged with governance. If the audited entity still does not report this information to the specified external parties as soon as practicable after the auditors' communication with those charged with governance, then the auditors should report the

⁸¹See paras. 8.27 through 8.29 for a discussion of investigations or legal proceedings.

information directly to the specified external parties.

- b. When audited entity management fails to take timely and appropriate steps to respond to noncompliance with provisions of laws, regulations, contracts, and grant agreements or instances of fraud that (1) are likely to have a significant effect on the subject matter and (2) involve funding received directly or indirectly from a government agency, auditors should first report management's failure to take timely and appropriate steps to those charged with governance. If the audited entity still does not take timely and appropriate steps as soon as practicable after the auditors' communication with those charged with governance, then the auditors should report the audited entity's failure to take timely and appropriate steps directly to the funding agency.

9.46 Auditors should comply with the requirements in paragraph 9.45 even if they have resigned or been dismissed from the audit prior to its completion.

9.47 Auditors should obtain sufficient, appropriate evidence, such as confirmation from outside parties, to corroborate representations by audited entity management that it has reported audit findings in accordance with provisions of laws, regulations, or funding agreements. When auditors are unable to do so, they should report such information directly, as discussed in paragraphs 9.45 and 9.46.

Application Guidance: Reporting Findings Directly to Parties outside the Audited Entity

9.48 The reporting in paragraph 9.45 is in addition to any legal requirements to report such information directly to parties outside the audited entity.

9.49 Internal audit organizations do not have a duty to report outside the audited entity unless required by law, regulation, or policy.

Obtaining the Views of Responsible Officials

Requirements: Obtaining the Views of Responsible Officials

9.50 Auditors should obtain and report the views of responsible officials of the audited entity concerning the findings, conclusions, and recommendations in the audit report, as well as any planned corrective actions.

9.51 When auditors receive written comments from the responsible officials, they should include in their report a copy of the officials' written comments or a summary of the comments received. When the responsible officials provide oral comments only, auditors should prepare a summary of the oral comments, provide a copy of the summary to the responsible officials to verify that the comments are accurately represented, and include the summary in their report.

9.52 When the audited entity's comments are inconsistent or in conflict with the findings, conclusions, or recommendations in the draft report, the auditors should evaluate the validity of the audited entity's comments. If the auditors disagree with the comments, they should explain in the report their reasons for disagreement. Conversely, the auditors should modify their report as necessary if they find the comments valid and supported by sufficient, appropriate evidence.

9.53 If the audited entity refuses to provide comments or is unable to provide comments within a reasonable period of time, the auditors may issue the report without receiving comments from the audited entity. In such cases, the auditors should indicate in the report that the audited entity did not provide comments.

Application Guidance: Obtaining the Views of Responsible Officials

9.54 Providing a draft report with findings for review and comment by responsible officials of the audited entity and others helps the auditors develop a report that is fair, complete, and objective. Including the views of responsible officials results in a report that presents not only the auditors' findings, conclusions, and recommendations, but also the perspectives of the audited entity's responsible officials and the corrective actions they plan to take. Obtaining the comments in writing is preferred, but oral comments are acceptable. In cases in which the audited entity

provides technical comments in addition to its written or oral comments on the report, auditors may disclose in the report that such comments were received. Technical comments address points of fact or are editorial in nature and do not address substantive issues, such as methodology, findings, conclusions, or recommendations.

9.55 Obtaining oral comments may be appropriate when, for example, there is a reporting date critical to meeting a user's needs; auditors have worked closely with the responsible officials throughout the engagement, and the parties are familiar with the findings and issues addressed in the draft report; or the auditors do not expect major disagreements with findings, conclusions, or recommendations in the draft report, or major controversies with regard to the issues discussed in the draft report.

Report Distribution

Requirements: Report Distribution

9.56 Distribution of reports completed in accordance with GAGAS depends on the auditors' relationship with the audited organization and the nature of the information contained in the reports. Auditors should document any limitation on report distribution. Auditors should make audit reports available to the public, unless distribution is specifically limited by the terms of the engagement, law, or regulation.

Report Distribution for Internal Auditors

9.57 If an internal audit organization in a government entity follows the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing* as well as GAGAS, the head of the internal audit organization should communicate results to the parties who can ensure that the results are given due consideration. If not otherwise mandated by statutory or regulatory requirements, prior to releasing results to parties outside the organization, the head of the internal audit organization should (1) assess the potential risk to the organization, (2) consult with senior management or legal counsel as appropriate, and (3) control dissemination by indicating the intended users in the report.

Report Distribution for External Auditors

9.58 An audit organization in a government entity should distribute audit reports to those charged with governance, to the appropriate audited entity officials, and to the appropriate oversight bodies or organizations requiring or arranging for the audits. As appropriate, auditors should also distribute copies of the reports to other officials who have legal oversight authority or who may be responsible for acting on audit findings and recommendations and to others authorized to receive such reports.

9.59 A public accounting firm contracted to conduct an audit in accordance with GAGAS should clarify report distribution responsibilities with the engaging party. If the contracting firm is responsible for the distribution, it should reach agreement with the party contracting for the audit about which officials or organizations will receive the report and the steps being taken to make the report available to the public.

Application Guidance: Report Distribution for External Auditors

9.60 Making an audit report available to the public can involve auditors posting the audit report to their publicly accessible websites or verifying that the audited entity has posted the audit report to its publicly accessible website.

Reporting Confidential or Sensitive Information

Requirements: Reporting Confidential or Sensitive Information

9.61 If certain information is prohibited from public disclosure or is excluded from a report because of its confidential or sensitive nature, auditors should disclose in the report that certain information has been omitted and the circumstances that make the omission necessary.

9.62 When circumstances call for omission of certain information, auditors should evaluate whether this omission could distort the audit results or conceal improper or illegal practices and revise the report language as necessary to avoid report users drawing inappropriate conclusions from the information presented.

9.63 When the audit organization is subject to public records laws,

auditors should determine whether public records laws could affect the availability of classified or limited use reports and determine whether other means of communicating with management and those charged with governance would be more appropriate. Auditors use judgment to determine the appropriate means to communicate the omitted information to management and those charged with governance considering, among other things, whether public records laws could affect the availability of classified or limited use reports.

Application Guidance: Reporting Confidential or Sensitive Information

9.64 If the report refers to the omitted information, the reference may be general and not specific. If the omitted information is not necessary to meet the audit objectives, the report need not refer to its omission.

9.65 Certain information may be classified or may otherwise be prohibited from general disclosure by federal, state, or local laws or regulations. In such circumstances, auditors may issue a separate, classified, or limited use report containing such information and distribute the report only to persons authorized by law or regulation to receive it.

9.66 Additional circumstances associated with public safety, privacy, or security concerns could justify the exclusion of certain information from a publicly available or widely distributed report. For example, detailed information related to computer security for a particular program may be excluded from publicly available reports because of the potential damage that misuse of this information could cause. In such circumstances, auditors may issue a limited use report containing such information and distribute the report only to those parties responsible for acting on the auditors' recommendations. In some instances, it may be appropriate to issue both a publicly available report with the sensitive information excluded and a limited use report. The auditors may consult with legal counsel regarding any requirements or other circumstances that may necessitate omitting certain information. Considering the broad public interest in the program or activity under audit assists auditors when deciding whether to exclude certain information from publicly available reports.

9.67 In cases described in paragraph 9.63, auditors may communicate general information in a written report and communicate detailed information orally. Auditors may consult with legal counsel regarding

applicable public records laws.

Discovery of Insufficient Evidence after Report Release

Requirement: Discovery of Insufficient Evidence after Report Release

9.68 If, after the report is issued, the auditors discover that they did not have sufficient, appropriate evidence to support the reported findings or conclusions, they should communicate in the same manner as that used to originally distribute the report to those charged with governance, the appropriate officials of the audited entity, the appropriate officials of the entities requiring or arranging for the audits, and other known users, so that they do not continue to rely on the findings or conclusions that were not supported. If the report was previously posted to the auditors' publicly accessible website, the auditors should remove the report and post a public notification that the report was removed. The auditors should then determine whether to perform the additional audit work necessary to either reissue the report, including any revised findings or conclusions, or repost the original report if the additional audit work does not result in a change in findings or conclusions.

Glossary

The following terms are provided to assist in clarifying the *Government Auditing Standards*. The most relevant paragraph numbers are provided for reference. When terminology differs from that used at an organization subject to generally accepted government auditing standards (GAGAS), auditors use professional judgment to determine if there is an equivalent term.

Abuse: Behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances, but excludes fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements. (paragraphs 6.23, 7.25, and 8.122)

Agreed-upon procedures engagement: Consists of auditors performing specific procedures on subject matter or an assertion and reporting findings without providing an opinion or a conclusion on it. (paragraph 1.18c)

Appropriateness: The measure of the quality of evidence that encompasses the relevance, validity, and reliability of evidence used for addressing the audit objectives and supporting findings and conclusions. (paragraph 8.102)

Attestation engagement: An examination, review, or agreed-upon procedures engagement conducted under the GAGAS attestation standards related to subject matter or an assertion that is the responsibility of another party. (paragraph 1.27a)

Audit: Either a financial audit or performance audit conducted in accordance with GAGAS. (paragraph 1.27b)

Audit objectives: What the audit is intended to accomplish. They identify the audit subject matter and performance aspects to be included. Audit objectives can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria. Audit objectives may also pertain to the current status or condition of a program. (paragraph 8.08)

Audit organization: A government audit entity or a public accounting firm or other audit entity that conducts GAGAS engagements. (paragraph 1.27c)

Audit procedures: The specific steps and tests auditors perform to address the audit objectives. (paragraph 8.11)

Audit report: A report issued as a result of a financial audit, attestation engagement, review of financial statements, or performance audit conducted in accordance with GAGAS. (paragraph 1.27d)

Audit risk: The possibility that the auditors' findings, conclusions, recommendations, or assurance may be improper or incomplete. The assessment of audit risk involves both qualitative and quantitative considerations. (paragraph 8.16)

Audited entity: The entity that is subject to a GAGAS engagement, whether that engagement is a financial audit, attestation engagement, review of financial statements, or performance audit. (paragraph 1.27e)

Auditor: An individual assigned to planning, directing, performing engagement procedures or reporting on GAGAS engagements (including work on audits, attestation engagements, and reviews of financial statements) regardless of job title. Therefore, individuals who may have the title auditor, information technology auditor, analyst, practitioner, evaluator, inspector, or other similar titles are considered auditors under GAGAS. (paragraph 1.27f)

Bias threat: The threat that an auditor will, as a result of political, ideological, social, or other convictions, take a position that is not objective. (paragraph 3.30c)

Cause: The factor or factors responsible for the difference between the condition and the criteria, which may also serve as a basis for recommendations for corrective actions. (paragraphs 6.27, 7.29, and 8.126)

Competence: The knowledge, skills, and abilities, obtained from education and experience, necessary to conduct the GAGAS engagement. Competence enables auditors to make sound professional judgments. Competence includes possessing the technical knowledge and skills necessary for the assigned role and the type of work being

done. This includes possessing specific knowledge about GAGAS. (paragraph 4.05)

Condition: A situation that exists. The condition is determined and documented during the engagement. (paragraphs 6.26, 7.28, and 8.125)

Control objective: The aim or purpose of specified controls; control objectives address the risks related to achieving an entity's objectives. (paragraph 1.27g)

CPE programs: Structured educational activities or programs with learning objectives designed to maintain or enhance the auditors' competence to address engagement objectives and perform work in accordance with GAGAS. (paragraph 4.32)

Criteria: Laws, regulations, contracts, grant agreements, standards, measures, expected performance, defined business practices, and benchmarks against which performance is compared or evaluated. Criteria identify the required or desired state or expectation with respect to the program or operation. Criteria provide a context for evaluating evidence and understanding the findings, conclusions, and recommendations in the report. (paragraphs 6.25, 7.27, and 8.124)

Directing: Supervising the efforts of others who are involved in accomplishing the objectives of the engagement or reviewing engagement work to determine whether those objectives have been accomplished. (paragraph 4.11b)

Education: A structured and systematic process aimed at developing knowledge, skills, and other abilities; it is a process that is typically but not exclusively conducted in academic or learning environments. (paragraph 4.06)

Effect or potential effect: The outcome or consequence resulting from the difference between the condition and the criteria. (paragraphs 6.28, 7.30, and 8.127)

Engagement: A financial audit, attestation engagement, review of financial statements, or performance audit conducted in accordance with GAGAS. (paragraph 1.27h)

Engagement partner or director: The partner or director assigned responsibility for a specific engagement as designated by the audit organization. (paragraph 5.37)

Engagement team (or audit team): Auditors assigned to planning, directing, performing engagement procedures or reporting on GAGAS engagements. (paragraph 1.27i)

Engaging party: The party that engages the auditor to conduct a GAGAS engagement. (paragraph 1.27j)

Entity objective: What an entity wants to achieve; entity objectives are intended to meet the entity's mission, strategic plan, and goals and the requirements of applicable laws and regulations. (paragraph 1.27k)

Examination: Consists of obtaining reasonable assurance by obtaining sufficient, appropriate evidence about the measurement or evaluation of subject matter against criteria in order to be able to draw reasonable conclusions on which to base the auditor's opinion about whether the subject matter is in accordance with (or based on) the criteria or the assertion is fairly stated, in all material respects. (paragraph 1.18a)

Experience: Workplace activities that are relevant to developing professional proficiency. (paragraph 4.06)

External audit organization: An audit organization that issues reports to third parties external to the audited entity, either exclusively or in addition to issuing reports to senior management and those charged with governance of the audited entity. (paragraph 1.27l)

Familiarity threat: The threat that aspects of a relationship with management or personnel of an audited entity, such as a close or long relationship, or that of an immediate or close family member, will lead an auditor to take a position that is not objective. (paragraph 3.30d)

Financial audits: Provide an independent assessment of whether an entity's reported financial information (e.g., financial condition, results, and use of resources) is presented fairly, in all material respects, in accordance with recognized criteria. (paragraph 1.17)

Finding: An issue that may involve a deficiency in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or instances of fraud. Elements of a finding generally include

criteria, condition, cause, and effect or potential effect. (paragraphs 6.17, 6.19, 7.19, 7.21, 8.116, and 8.118)

Fraud: Involves obtaining something of value through willful misrepresentation. Whether an act is, in fact, fraud is determined through the judicial or other adjudicative system and is beyond auditors' professional responsibility. (paragraph 8.73)

Independence in appearance: The absence of circumstances that would cause a reasonable and informed third party to reasonably conclude that the integrity, objectivity, or professional skepticism of an audit organization or member of the engagement team had been compromised. (paragraph 3.21b)

Independence of mind: The state of mind that permits the conduct of an engagement without being affected by influences that compromise professional judgment, thereby allowing an individual to act with integrity and exercise objectivity and professional skepticism. (paragraph 3.21a)

Inputs: The amount of resources (in terms of, for example, money, material, or personnel) that is put into a program. These resources may come from within or outside the entity operating the program. Measures of inputs can have a number of dimensions, such as cost, timing, and quality. (paragraph 8.38d)

Integrity: Auditors performing their work with an attitude that is objective, fact-based, nonpartisan, and nonideological with regard to audited entities and users of the audit reports and making decisions consistent with the public interest of the program or activity under audit. (paragraphs 3.09 and 3.10)

Internal audit organization: An audit organization that is accountable to senior management and those charged with governance of the audited entity and that does not generally issue reports to third parties external to the audited entity. (paragraph 1.27m)

Internal control: A process effected by an entity's oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved. (paragraph 1.22b)

Likelihood of occurrence: The possibility of a deficiency impacting an entity's ability to achieve its objectives. (paragraph 8.56b)

Magnitude of impact: The likely effect that a deficiency could have on the entity achieving its objectives. (paragraph 8.56a)

Management participation threat: The threat that results from an auditor's taking on the role of management or otherwise performing management functions on behalf of the audited entity, which will lead an auditor to take a position that is not objective. (paragraph 3.30f)

Methodology: The nature and extent of audit procedures for gathering and analyzing evidence to address the audit objectives. (paragraph 8.11)

Monitoring of quality: A process comprising an ongoing consideration and evaluation of the audit organization's system of quality control. (paragraph 5.47)

Nature of the deficiency: Involves factors such as the degree of subjectivity involved with the deficiency and whether the deficiency arises from fraud or misconduct. (paragraph 8.56c)

Nonsupervisory auditor: An auditor who plans or performs engagement procedures and whose work situation is characterized by low levels of ambiguity, complexity, and uncertainty. (paragraph 4.10a)

Objectivity: The basis for the credibility of auditing in the government sector. Objectivity includes independence of mind and appearance when conducting engagements, maintaining an attitude of impartiality, having intellectual honesty, and being free of conflicts of interest. (paragraph 3.11)

Outcomes: Accomplishments or results of a program. (paragraph 8.38g)

Outputs: The quantity of goods or services produced by a program. (paragraph 8.38f)

Partners and directors: Auditors who plan engagements, perform engagement procedures, or direct or report on engagements and whose work situations are characterized by high levels of ambiguity, complexity, and uncertainty. Partners and directors may also be responsible for reviewing engagement quality prior to issuing the report, for signing the report, or both. (paragraph 4.10c)

Peer review risk: The risk that the review team (1) fails to identify significant weaknesses in the reviewed audit organization's system of

quality control for its auditing practice, its lack of compliance with that system, or a combination thereof; (2) issues an inappropriate opinion on the reviewed audit organization's system of quality control for its auditing practice, its compliance with that system, or a combination thereof; or (3) makes an inappropriate decision about the matters to be included in, or excluded from, the peer review report. (paragraph 5.68)

Performance audits: Engagements that provide objective analysis, findings, and conclusions to assist management and those charged with governance and oversight to, among other things, improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability. In a performance audit, the auditors measure or evaluate the subject matter of the audit and present the resulting information as part of, or accompanying, the audit report. (paragraphs 1.21 and 8.14)

Period of professional engagement: The period beginning when the auditors either sign an initial engagement letter or other agreement to conduct an engagement or begin to conduct an engagement, whichever is earlier. The period lasts for the duration of the professional relationship—which, for recurring engagements, could cover many periods—and ends with the formal or informal notification, either by the auditors or the audited entity, of the termination of the professional relationship or with the issuance of a report, whichever is later. (paragraph 3.23)

Performing engagement procedures: Performing tests and procedures necessary to accomplish the engagement objectives in accordance with GAGAS. (paragraph 4.11c)

Planning: Determining engagement objectives, scope, and methodology; establishing criteria to evaluate matters subject to audit; or coordinating the work of the other audit organization. This definition excludes auditors whose role is limited to gathering information used in planning the engagement. (paragraph 4.11a)

Presumptively mandatory requirements: Auditors and the audit organization must comply in all cases where such a requirement is relevant except in rare circumstances discussed in paragraphs 2.03, 2.04, and 2.08. GAGAS uses *should* to indicate a presumptively mandatory requirement. (paragraph 2.02b)

Professional behavior: Behavior that includes auditors avoiding any conduct that could bring discredit to their work and putting forth an honest effort in performing their duties in accordance with the relevant technical and professional standards. (paragraph 3.16)

Professional judgment: Use of the auditor's professional knowledge, skills, and abilities, in good faith and with integrity, to diligently gather information and objectively evaluate the sufficiency and appropriateness of evidence. Professional judgment includes exercising reasonable care and professional skepticism. (paragraphs 3.109 through 3.117)

Program: Includes processes, projects, studies, policies, operations, activities, entities, and functions. (paragraph 8.08)

Program operations: The strategies, processes, and activities management uses to convert inputs into outputs. Program operations may be subject to internal control. (paragraph 8.38e)

Public interest: The collective well-being of the community of people and entities that the auditors serve. (paragraph 3.07)

Reasonable and informed third party: As evaluated by a hypothetical person, a person who possesses skills, knowledge, and experience to objectively evaluate the appropriateness of the auditor's judgments and conclusions. This evaluation entails weighing all the relevant facts and circumstances, including any safeguards applied, that the auditor knows, or could reasonably be expected to know, at the time that the evaluation is made. (paragraph 3.46)

Reporting: Determining the report content and substance or reviewing reports to determine whether the engagement objectives have been accomplished and the evidence supports the report's technical content and substance prior to issuance. This includes signing the report. (paragraph 4.11d)

Responsible party: The party responsible for a GAGAS engagement's subject matter. (paragraph 1.27n)

Review: Consists of obtaining limited assurance by obtaining sufficient, appropriate review evidence about the measurement or evaluation of subject matter against criteria in order to express a conclusion about whether any material modifications should be made to the subject matter in order for it to be in accordance with (or based on) the criteria or to the

assertion in order for it to be fairly stated. Review-level work does not include reporting on internal control or compliance with provisions of laws, regulations, contracts, and grant agreements. (paragraph 1.18b)

Review of financial statements: The objective of the auditor when performing a review of financial statements is to obtain limited assurance as a basis for reporting whether the auditor is aware of any material modifications that should be made to financial statements in order for the financial statements to be in accordance with the applicable financial reporting framework. A review of financial statements does not include obtaining an understanding of the entity's internal control, assessing fraud risk, or certain other procedures ordinarily performed in an audit. (paragraph 1.20)

Safeguards: Actions or other measures, individually or in combination, that auditors and the audit organization take that effectively eliminate threats to independence or reduce them to an acceptable level. (paragraph 3.49)

Scope: The boundary of the audit and is directly tied to the audit objectives. The scope defines the subject matter that the auditors will assess and report on, such as a particular program or aspect of a program, the necessary documents or records, the period of time reviewed, and the locations that will be included. (paragraph 8.10)

Self-interest threat: The threat that a financial or other interest will inappropriately influence an auditor's judgment or behavior. (paragraph 3.30a)

Self-review threat: The threat that an auditor or audit organization that has provided nonaudit services will not appropriately evaluate the results of previous judgments made or services provided as part of the nonaudit services when forming a judgment significant to a GAGAS engagement. (paragraph 3.30b)

Significance: The relative importance of a matter within the context in which it is being considered, including quantitative and qualitative factors. In the performance audit requirements, the term significant is comparable to the term material as used in the context of financial statement engagements. (paragraph 8.15)

Source documents: Documents providing evidence that transactions have occurred (for example, purchase orders, payroll time records,

customer orders, and contracts). Such records also include an audited entity's general ledger and subsidiary records or equivalent. (paragraph 3.92)

Specialist: An individual or organization possessing special skill or knowledge in a particular field other than accounting or auditing that assists auditors in conducting engagements. A specialist may be either an internal specialist or an external specialist. (paragraph 1.27p)

Structural threat: The threat that an audit organization's placement within a government entity, in combination with the structure of the government entity being audited, will affect the audit organization's ability to perform work and report results objectively. (paragraph 3.30g)

Sufficiency: A measure of the quantity of evidence used to support the findings and conclusions related to the audit objectives. (paragraph 8.99)

Supervisory auditor: An auditor who plans engagements, performs engagement procedures, or directs engagements, and whose work situation is characterized by moderate levels of ambiguity, complexity, and uncertainty. (paragraph 4.10b)

Technical comments: Comments that address points of fact or are editorial in nature and do not address substantive issues, such as methodology, findings, conclusions, or recommendations. (paragraphs 6.61, 7.59, and 9.54)

Those charged with governance: The individuals responsible for overseeing the strategic direction of the entity and obligations related to the accountability of the entity. This includes overseeing the financial reporting process, subject matter, or program under audit, including related internal controls. Those charged with governance may also be part of the entity's management. In some audited entities, multiple parties may be charged with governance, including oversight bodies, members or staff of legislative committees, boards of directors, audit committees, or parties contracting for the engagement. (paragraph 1.04)

Unconditional requirement: Requirement with which auditors and the audit organization must comply in all cases where such requirement is relevant. GAGAS uses *must* to indicate an unconditional requirement. (paragraph 2.02a)

Undue influence threat: The threat that influences or pressures from sources external to the audit organization will affect an auditor's ability to make objective judgments. (paragraph 3.30e)

Waste: The act of using or expending resources carelessly, extravagantly, or to no purpose. Waste can include activities that do not include abuse and does not necessarily involve a violation of law. (paragraphs 6.21, 7.23, and 8.120)

Acknowledgments

Comptroller General's Advisory Council on Government Auditing Standards (2016-2020)

Drummond Kahn, Chair
International Institute and Government Audit Training Institute
Graduate School USA

Corey Arvizu
Heinfeld, Meech & Co., P.C.

Dr. Brett M. Baker
U.S. Nuclear Regulatory Commission, Office of the Inspector General

Jon Hatfield
U.S. Federal Maritime Commission, Office of the Inspector General

Philip M. Heneghan
U.S. International Trade Commission, Office of the Inspector General

Mary L. Kendall
U.S. Department of the Interior, Office of the Inspector General

Deborah V. Loveless
Tennessee Comptroller of the Treasury, Division of State Audit

Martha S. Mavredes
Auditor of Public Accounts of the Commonwealth of Virginia

Kimberly K. McCormick
Grant Thornton LLP

Amanda Nelson
KPMG LLP

Dr. Demetra Smith Nightingale
Urban Institute

Acknowledgments

Dr. Annette K. Pridgen
Jackson State University

Dianne Ray
Colorado Office of the State Auditor

Harriet Richardson
City of Palo Alto

Randy C. Roberts
Arizona Office of the Auditor General

Brian A. Schebler
RSM US LLP

Ronald Smith
RHR Smith & Company CPAs

GAO Project Team

James R. Dalkin, Director
Kristen A. Kociolek, Assistant Director
Christie A. Pugnetti, Auditor in Charge
Michael F. Bingham, Senior Auditor
Mary Ann Hardy, Senior Auditor
Rebecca A. Riklin, Senior Auditor

J. Lawrence Malenich, Managing Director, Financial Management and Assurance
Robert F. Dacey, Chief Accountant

Staff Acknowledgments

In addition to the project team named above, also contributing were Mark Cheung, Clayton T. Clark, Oliver A. Culley, Francine M. DelVecchio, Vincent Gomes, John R. Grobarek, Sean P. Joyce, Jason M. Kelly, Delores J. Lee, Aaron M. Livernois, Quang D. Nguyen, Grant L. Simmons, Adrienne N. Walker, Kimberly Y. Young, and Matthew P. Zaun.

GAO's Mission

The Government Accountability Office, the audit, evaluation, and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

Obtaining Copies of GAO Reports and Testimony

The fastest and easiest way to obtain copies of GAO documents at no cost is through our website. Each weekday afternoon, GAO posts on its website newly released reports, testimony, and correspondence. You can also subscribe to GAO's email updates to receive notification of newly posted products.

Order Printed Copies

The printed version of the *Government Auditing Standards 2018 Revision Technical Update April 2021* can be ordered through the Government Publishing Office (GPO) online <http://bookstore.gpo.gov/> or by calling 202-512-1800 or 1-866-512-1800 toll free.

Connect with GAO

Connect with GAO on Facebook, Flickr, Twitter, and YouTube. Subscribe to our RSS Feeds or Email Updates. Listen to our Podcasts. Visit GAO on the web at <https://www.gao.gov>.

To Report Fraud, Waste, and Abuse in Federal Programs

Contact FraudNet:

Website: <https://www.gao.gov/about/what-gao-does/fraudnet>

Automated answering system: (800) 424-5454 or (202) 512-7700

Congressional Relations

Orice Williams Brown, Managing Director, WilliamsO@gao.gov, (202) 512-4400,
U.S. Government Accountability Office, 441 G Street NW, Room 7125,
Washington, DC 20548

Public Affairs

Chuck Young, Managing Director, youngc1@gao.gov, (202) 512-4800
U.S. Government Accountability Office, 441 G Street NW, Room 7149
Washington, DC 20548

Strategic Planning and External Liaison

Stephen J. Sanford, Acting Managing Director, spel@gao.gov, (202) 512-4707
U.S. Government Accountability Office, 441 G Street NW, Room 7814,
Washington, DC 20548



Please Print on Recycled Paper.