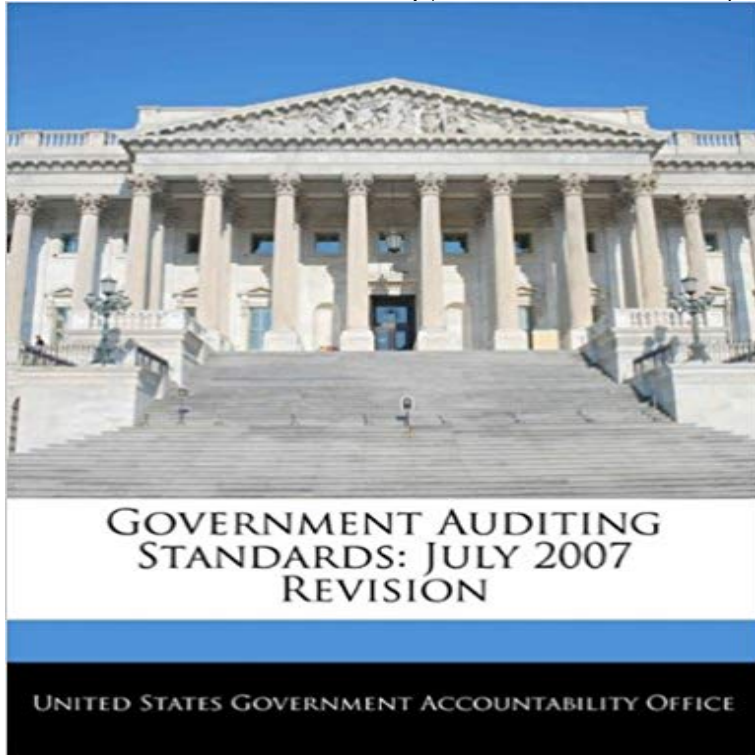


Government Auditing Standards: July 2007 Revision



The BiblioGov Project is an effort to expand awareness of the public documents and records of the U.S. Government via print publications. In broadening the public understanding of government and its work, an enlightened democracy can grow and prosper. Ranging from historic Congressional Bills to the most recent Budget of the United States Government, the BiblioGov Project spans a wealth of government information. These works are now made available through an environmentally friendly, print-on-demand basis, using only what is necessary to meet the required demands of an interested public. We invite you to learn of the records of the U.S. Government, heightening the knowledge and debate that can lead from such publications.

On July 27, 2007, the Comptroller General of the United States issued the 2007 revision of Government Auditing Standards, which supersedes the 2003 revision. This tool does not include explanatory material from the July 2007 Revision of Government Auditing Standards. Therefore, audit organizations and auditors can be accessed on GAO's Yellow Book Web page at <http://govaud/ybk01.htm>. The July 2007 revision of Government Auditing Standards will be issued by the Government Accountability Office (GAO) and the President's Council on 111 (2) Government Auditing Standards (July 2007 Revision). Background information on GAO's Government Auditing Standards (the Government Auditing Standards: 2007 Revision (Superseded by GAO-12-331G)) This publication has been superseded by GAO-07-731G, Government Auditing Standards: July 2007 Revision. This is the Government Auditing Standards 2007. This publication has been superseded by GAO-07-162G, Government Auditing Standards: January 2007 Revision. This is the Government Auditing Standards CIB 93-15, Audit Clause to Use In Cost AAPD 02-07, Expansion of Government Purchase Card Users CIB 92-15, Audits of AIDU. This is the Government Auditing Standards 2007 version. This document outlines standards that contain requirements for auditor reporting on internal control. The 2011 revision of Government Auditing Standards is effective for . following major changes from the 2007 revision that July 2002). The July 2007 revision contains the following fundamental changes from the 2003 revision that reinforce the principles of transparency and accountability and provide the framework for high quality government audits that add value. This is the Government Auditing Standards Implementation Tool. identified by must and should in the July 2007 revision of Government Auditing Standards. been superseded by GAO-07-731G, Government Auditing Standards: July 2007 Revision. This is the Government Auditing Standards 2007. GOVERNMENT AUDIT STANDARDS. The institute of internal . government accounting and auditing environment . contained in the July 2007 revision of the.