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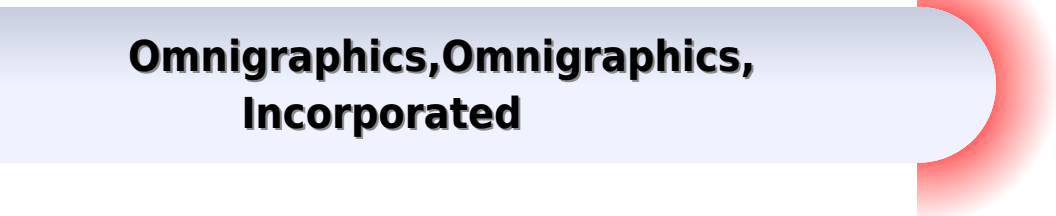
# Federal Information System Controls Audit Manual (FISCAM)

September  
2024



# Performance Audit Manual Gao

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## **Performance Audit Manual Gao:**

*Federal Information System Controls Audit Manual (FISCAM)* Robert F. Dacey, 2010-11 FISCAM presents a methodology for performing info system IS control audits of governmental entities in accordance with professional standards FISCAM is designed to be used on financial and performance audits and attestation engagements The methodology in the FISCAM incorp the following 1 A top down risk based approach that considers materiality and significance in determining audit procedures 2 Evaluation of entitywide controls and their effect on audit risk 3 Evaluation of general controls and their pervasive impact on bus process controls 4 Evaluation of security mgmt at all levels 5 Control hierarchy to evaluate IS control weaknesses 6 Groupings of control categories consistent with the nature of the risk Illus DCAA contract audit manual United States. Defense Contract Audit Agency, 2000 Defense Contract Audit Manual United States. Defense Contract Audit Agency, 2000 **GAO "Yellow Book" Government Auditing Standards Technical Update April 2021** United States Government Gao, 2021-04-25 This United States Government Accountability Office GAO manual GAO Yellow Book Government Auditing Standards Technical Update April 2021 is effective for financial audits attestation engagements and reviews of financial statements and for performance audits This revision contains major changes from and supersedes the 2011 and 2018 revisions *AICPA Audit and Accounting Manual*, 2007 *A Sunset Performance Audit of the Independent Regulatory Review Commission* Pennsylvania. General Assembly. Legislative Budget and Finance Committee, 1988 **Federal Government Auditing** Edward F. Kearney, 2006 The most practical authoritative guide to federal government auditing Federal Government Auditing is a comprehensive easy to use guide to the unique requirements of federal government auditing requirements that can confound you if you don t deal with them every day This information packed single source reference is ideal for auditors of federal agencies and programs and financial dealings subject to audits by the federal government It gives you up to date information on the applicable laws regulations and audit standards Written in a non technical style and complete with helpful exhibits this guide is a go to reference for government auditors inspectors general public accountants military comptrollers legislators state and local government auditors budget offices financial managers and financial analysts The information also applies to contractors and grantees universities and other non profits and organizations that have repeated financial dealings with the federal government Created for both professionals and others performing federal government audits this concise yet comprehensive guide Features an easy to use format that enables you to pinpoint needed information quickly Provides detailed guidance on what why how and by whom federal audits should be made Covers federal financial statements budgeting accounting and more Covers Sarbanes Oxley including background information the implications for federal audits OMB GAO initiatives Section 404 and more Describes the scope and work required in an audit of federal departments and agencies Includes real life examples of federal audits Has separate chapters devoted to single audits performance audits procurement and contract audits and grant audits This resource was

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