

Governmental Auditing:

Course 1 – Fundamental Principles for Government Auditing

Course Description

Generally Accepted Government Auditing Standards (GAGAS), also known as the Yellow Book, provide a framework for audit organizations and auditors that conduct audits of government entities, entities that receive government awards, and other entities that require a Yellow Book audit. The term “Yellow Book” comes from the original publication of GAGAS in 1972, which was wrapped in a bright yellow jacket. There have been several revisions of the Yellow Book throughout the years. The most current publication, and the focus of this course, is *Government Auditing Standards: 2018* Revision.

Completion Deadline & Exam: This course, including the examination, must be completed within one year of the date of purchase.

Course Level: Overview. This program is appropriate for professionals at all organizational levels.

CPE Credits: 4 (CPA)

Category: Auditing - Government

Prerequisite: None

Advanced Preparation: None

Course Learning Objectives

After studying this course you will be able to:

1. Recognize the purpose of GAGAS and how it is applied to different engagements
2. Recognize threats to independence
3. Identify professional judgment and competence requirements in a GAGAS engagement