CONTENTS

	Preface	vii
Part I	Background of Federal Auditing	1
	Chapter 1 Background of Federal Auditing: Evolution, Standard Setters, Responsibilities, Audit Types	3
	Chapter 2 Federal Audit Criteria: Laws, Regulations, Audit Standards	17
	Chapter 3 Selected Issues in Federal Financial and Internal Control Reporting	45
Part II	Federal Budgeting, Accounting, and Financial Statements	65
	Chapter 4 Accounting in the Federal Government: Budgets, Accountable Events, Transactions	67
	Chapter 5 Federal Financial Statements	91
Part III	Auditing in the Federal Government	121
	Chapter 6 Evolving Guidance: Recent Developments in Auditing Standards	123
	Chapter 7 The Federal Audit Model	139
	Chapter 8 Planning the Audit: Well Done Is Half Done	161
	Chapter 9 Documenting Internal Controls: What, Who, Where, and Why?	193
	Chapter 10 Assessing and Evaluating Control Risks	213
	Chapter 11 Test of Controls, Transactions, and Accounts	229
	Chapter 12 End-of-Audit, Quality Control, and Reporting Procedures	255
Part IV	Nature of Selected Federal Audits	283
	Chapter 13 Auditing and Evaluating Federal IT Systems	285
	Chapter 14 Performance Audits: Different Scopes, Different Folks, Different Reports	323
	Chapter 15 Procurement Audits, Contract Audits, and Grant Audits	345
	Chapter 16 Attestation Reports	397
	Index	411