

Chapter 1: Foundation and Principles for the Use and Application of Government Auditing Standards

- Objectives
- Introduction
- Types of GAGAS Users
- Types of GAGAS Engagements
- Financial Audits
- Attestation Engagements and Reviews of Financial Statements
- Performance Audits
- Terms Used in GAGAS
- The GAGAS Format

Chapter 2: General Requirements for Complying with Government Auditing Standards

- Objectives
- Relationship between GAGAS and Other Professional Standards
- Stating Compliance with GAGAS in the Audit Report

Chapter 3: Standards for Financial Audits

- Objectives
- Additional GAGAS Requirements for Conducting Financial Audits
- Compliance with Standards
- Licensing and Certification
- Auditor Communication
- Results of Previous Engagements
- Investigations or Legal Proceedings
- Noncompliance
- Findings
- Audit Documentation
- Availability of Individuals and Documentation
- Additional GAGAS Requirements for Reporting on Financial Audits
- Reporting the Auditors' Compliance with GAGAS
- Reporting on Internal Control; Compliance with Provisions of Laws, Regulations, Contracts, and Grant Agreements; and Instances of Fraud
- Presenting Findings in the Audit Report
- Reporting Findings Directly to Parties outside the Audited Entity
- Obtaining and Reporting the Views of Responsible Officials
- Reporting Confidential or Sensitive Information
- Distributing Reports

Chapter 4: Fieldwork Standards for Performance Audits

- Objectives
- Performance Audits
- Planning
- Auditor Communication
- Investigations or Legal Proceedings
- Results of Previous Engagements
- Assigning Auditors
- Preparing a Written Audit Plan
- Conducting the Engagement
- Nature and Profile of the Program and User Needs
- Determining Significance and Obtaining an Understanding of Internal Control
- Assessing Internal Control
- Internal Control Deficiencies Considerations
- Information Systems Controls Considerations
- Provisions of Laws, Regulations, Contracts, and Grant Agreements
- Fraud
- Identifying Sources of Evidence and the Amount and Type of Evidence Required
- Using the Work of Others
- Supervision
- Evidence
- Overall Assessment of Evidence
- Findings
- Audit Documentation
- Availability of Individuals and Documentation
- Consideration of Internal Control in a Generally Accepted Government Auditing Standards Performance Audit

Chapter 5: Reporting Standards for Performance Audits

- Objectives
- Performance Audits
- Reporting Auditors' Compliance with GAGAS
- Report Format
- Report Content
- Reporting Findings, Conclusions, and Recommendations
- Reporting on Internal Control
- Reporting on Noncompliance with Provisions of Laws, Regulations, Contracts, and Grant Agreements
- Reporting on Instances of Fraud
- Reporting Findings Directly to Parties outside the Audited Entity
- Obtaining the Views of Responsible Officials
- Report Distribution
- Reporting Confidential or Sensitive Information
- Discovery of Insufficient Evidence after Report Release