

2018 Yellow Book Overview

- Engagement Team Definitions
- Yellow Book Publications
- When and Where to Apply Yellow Book
- Overview of the 2018 Yellow Book Changes
- New Organization and Format
- Skill, Knowledge and Expertise Guidance
- Independence guidance for Government Audit Organizations
- Peer Review
- Peer review requirements
- Waste and Abuse
- Competence and CPE Requirements
- Obtaining the 2018 Yellow Book

Chapter 1: Standards for Financial Audits

- Additional GAGAS Requirements for Conducting Financial Audits
- Compliance with Standards
- Licensing and Certification
- Auditor Communication
- Results of Previous Engagements
- Investigations or Legal Proceedings
- Audit Documentation
- Availability of Individuals and Documentation
- Additional GAGAS Requirements for Reporting on Financial Audits
- Reporting the Auditors' Compliance with GAGAS
- Reporting Findings Directly to Parties outside the Audited Entity
- Obtaining and Reporting the Views of Responsible Officials
- Reporting Confidential or Sensitive Information

Chapter 2: Standards for Attestation Engagements and Reviews of Financial Statements

- Examination Engagements
- Compliance with Standards
- Licensing and Certification
- Auditor Communication
- Results of Previous Engagements
- Investigations or Legal Proceedings
- Examination Engagement Documentation
- Availability of Individuals and Documentation
- Reporting the Auditors' Compliance with GAGAS
- Reporting Deficiencies in Internal Control
- Reporting on Noncompliance with Provisions of Laws, Regulations, Contracts, and Grant Agreements or Instances of Fraud
- Presenting Findings in the Report
- Reporting Findings Directly to Parties outside the Audited Entity
- Obtaining and Reporting the Views of Responsible Officials
- Reporting Confidential or Sensitive Information
- Reporting Auditors' Compliance with GAGAS
- Agreed-Upon Procedures Engagements