

# Government Auditing Standards 2011 Revision

*Comptroller General of the United States*  
*audiobook | \*ebooks | Download PDF | ePub | DOC*



GAO-12-381G



Ingramcontent 2016-10-06Original language:English 11.00 x .55 x 8.50l, #File Name: 1539376656242 pagesGovernment Auditing Standards 2011 Revision | File size: 44.Mb

**Comptroller General of the United States : Government Auditing Standards 2011 Revision** before purchasing it in order to gage whether or not it would be worth my time, and all praised Government Auditing Standards 2011 Revision:

0 of 0 people found the following review helpful. Book arrived in good conditionBy RafikiThe book was in a good condition and arrived as expected. Now I can sharpen my government auditing accounting knowledge.1 of 6 people found the following review helpful. Mind-Numbing Waste of Time and MoneyBy Robert David STEELE VivasI am \*stunned\* that any Comptroller General would sign off on this. In my 33 year government career this is the densest most meaningless compilation of words (no pictures, no figures, no timelines, no lists) of gobbly-goop I have ever seen (of course there are a great many such products from other government agencies I have not seen). If I were the Comptroller General, not only would I not sign off on this, I would consider permanent exile for the entire team responsible for this. It fails to enlighten or communicate -- it is more like a "cover your ass" document.In theory, this

book is about independence of audits and the professional management of audits. In fact, this is strung together text, all of it making sense in isolation, and none of it useful to actually doing a real audit meaningful to We the People. This is a classic example of doing the wrong thing righter (Russell Ackoff). The more I read into this the sadder I got. I have known for a long time that GAO, CBO, and CRS are creatures of a very corrupt Congress, and that Congress actually reserves the right to tell them what their assumptions (code for outcomes) will be, but until I read this I did not realize how disconnected the whole process is. Now I have to emphasize that I value actual GAO reports and I would never consider doing an internal executive audit without consulting both GAO and OMB (which does not do management, but you can at least try to find someone who's heard of the concept). What this book does is give me pause -- if this is the GAO "foundation work" if causes me to wonder what else about GAO is so corrupt (in the holistic not making sense of the word). This book is available free online at the GAO website. I bought it because it never occurred to me that GAO would produce something from the Stone Age, and for serious thinking, I have to have it in writing in front of me subject to annotation and hand-eye-brain coordination. Here is the larger bottom line: a) Congress authorizes and appropriates money based on corruption, personal, financial, and ideological -- as long as Congress is getting its standard 5% kick-back, they will authorize and appropriate anything, from the bridge to nowhere to a stealth fighter that does not work as advertised, is unaffordable, and coated in toxins that kill the pilots stupid enough to fly something the USAF swears is safe. b) GAO is only authorized to audit for compliance with the original corrupt authorization and appropriation. They are not authorized to blow the whistle on insane, unaffordable expenditures. c) Within the Executive, taking NSA as a classic example, the focus is on keeping money moving and growing the pie because that is how the Executive creates more and more flag and senior executive positions, and that is how those flags and senior executives "pay forward" the reverse bribes that will get them follow-on careers with the contractors that will build any insane unaffordable and generally inoperable (SAIC and Trailblazer come to mind) "capability" that Congress has authorized and appropriated. d) When NSA is inspected from within the Executive, the focus is NOT on the why, on the cost, on the "fit" with any given strategy or other related programs, but on the allocation authority and whether NSA is spending the money as directed, never mind whether it works or not. This is one reason why I believe that both Inspectors General and Operational Test Evaluation should be part of the Intelligence Directorate of any given Cabinet office, just as I believe that education, intelligence, and research must be authorized, appropriated, allocated, constructed, and evaluated as a whole. It is with a grimace that I prepare to donate this book to the Oakton VA library. It is a perfect example of corrupt perfection. Argh. Robert David Steele

INTELLIGENCE FOR EARTH: Clarity, Diversity, Integrity, Sustainability

The 2011 revision of Government Auditing Standards supersedes the 2007 revision. The 2011 revision should be used by government auditors until further updates and revisions are made. The 2011 revision of Government Auditing Standards is effective for financial audits and attestation engagements for periods ending on or after December 15, 2012, and for performance audits beginning on or after December 15, 2011. Early implementation is not permitted. Revised on January 20, 2012, to correct a typo in paragraph 7.19.