

## Government Auditing Standards and Performing Audits

### Learning Objectives:

- Identify the types of auditors and audit organizations that may employ GAGAS to conduct their work,
- Recognize the types of engagements that may be conducted in accordance with GAGAS, and
- Identify terminology that is commonly used in GAGAS.
- Identify the categories of requirements that GAGAS uses to describe the degree of responsibility imposed on auditors and audit organization.
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- Identify the requirements for auditor communication.
- Recognize the items that an auditor should include in report on internal control and compliance.
- Identify what an auditor must do if certain information is prohibited from public disclosure or is excluded from a report because of its confidential or sensitive nature.
- Recognize what an auditor must do when Obtaining and Reporting the Views of Responsible Officials.
- Identify the general planning requirements for an audit that must comply with all of the applicable requirements for a review of financial statements conducted in accordance with GAGAS.
- Recognize the five components of internal control.
- Identify conditions that indicate a heightened risk of fraud.
- Recognize what must be included and what must be excluded from the audit report.
- Identify the requirements when reporting on instances of fraud.