

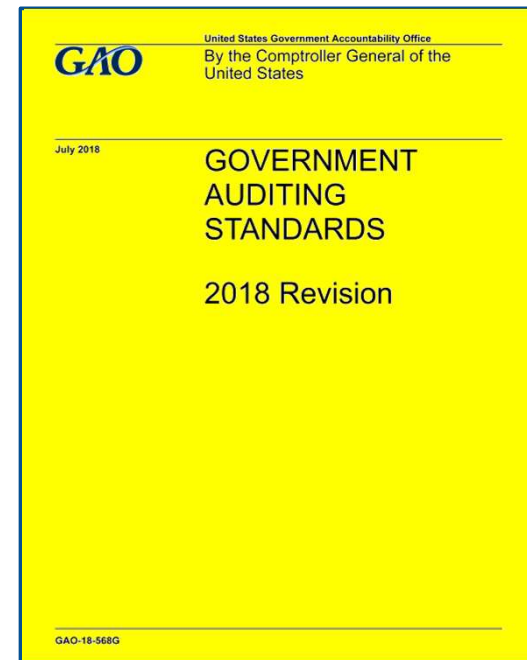


# Government Auditing Standards

## 2018 Yellow Book Revision



U.S. GOVERNMENT ACCOUNTABILITY OFFICE





## What is the Yellow Book?

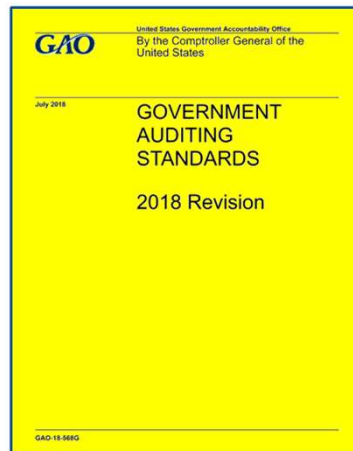


- Used by auditors of government entities, entities that receive government awards, and other audit organizations performing Yellow Book audits.
- Outlines the requirements for audit reports, professional qualifications for auditors, and audit organization quality control.
- Auditors of federal, state, and local government programs use these standards to perform their audits and produce their reports.

## Some Areas of Change in the 2018 Revision

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- Competence of auditors
- Guidance for continuing professional education (CPE) requirements



## Where to Find the Yellow Book

- The Yellow Book is available on GAO's website at:  
[www.gao.gov/yellowbook](http://www.gao.gov/yellowbook)
- For technical assistance, contact us at:  
[yellowbook@gao.gov](mailto:yellowbook@gao.gov)  
or call (202) 512-9535

