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Consequences; Budget and Accounting Act of 1921; Audit and Examinations of the Government and Others; Budget and Accounting Procedures Act of 1950: Strengthened Federal Financial Practices; Audit Principles and Standards; Supplemental Appropriations Act of 1951: Define the Legal Form for Federal Obligations; Impoundment Control Act of 1974: Congressional Budget Office, New Fiscal Year, and More; Other Provisions: New Budget Process, New Agency, New Fiscal Year Inspector General Act of 1978; Federal Managers' Financial Integrity Act of 1982; Single Audit Act of 1984: One Audit, Once a Year, By One Auditor; Historical Problems with Audits of Federal Grantees; Scope of a Single Audit, as Amended; Working Papers: Access, Retention; Single Audit Act: Application; Additional "Standards" for Single Audits; Federal Credit Reform Act of 1990: Full Cost of Loans and Loan Guarantees Must Be Budgeted; Chief Financial Officers Act of 1990: Uniform Reporting, Agency CFOs, Annual Financial Statements, Independent Audits; Concerns of Congress; Financial Policy and OMB; Agency CFOs and Deputy CFOs; CFO Responsibilities; Federal Financial Statements: Agency and Government-Wide; Annual Independent Audits; CFO "Applicable Accounting Principles"; The CFO Act: Other Changes; Government Performance and Results Act of 1993, Amended in 2010; Need for the Act; Definitions: For Comparable Communications of Results; Federal Financial Management Improvement Act of 1996; FFMIA: Compliance Must Be Audited and Reported; Accountability for Tax Dollars Act of 2002; Improper Payment Information Act of 2002, Amended in 2010 and 2012; Department of Homeland Security Financial Accountability Act of 2004

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Sommario/riassunto

The most practical, authoritative guide to Federal Government auditing. Now in its second edition, Wiley Federal Government Auditing is authored by four CPAs who are partners at Kearney & Company, a CPA firm that specializes in providing auditing, accounting, and information technology services to the Federal Government. This single-source reference provides you with up-to-date information on applicable laws, regulations, and audit standards. Created for both professionals and others performing Federal Government audits, this guide condenses the abundant, complex criteria

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