

1. Record Nr.	UNINA9910815086003321
Autore	Kearney Edward F (Accountant)
Titolo	Wiley federal government auditing : laws, regulations, standards, practices, & Sarbanes-Oxley // Edward f. Kearney ... [et al.]
Pubbl/distr/stampa	Hoboken, N.J., : Wiley, c2013
ISBN	1-118-72215-9 1-118-72186-1 1-118-72181-0
Edizione	[2nd ed.]
Descrizione fisica	1 online resource (432 p.)
Disciplina	343.73/034
Soggetti	Finance, Public - Auditing - Law and legislation - United States Finance, Public - United States - Auditing
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	Federal Government Auditing: Laws, Regulations, Standards, Practices, & Sarbanes-Oxley; Copyright; Contents; Preface; Part I: Background of Federal Auditing; Chapter 1: Background of Federal Auditing: Evolution, Standard Setters, Responsibilities, Audit Types; Auditing and Government; Auditing the Federal Government: Definition and Scope; Federal Auditing: Who Sets the Standards?; American Institute of Certified Public Accountants; U.S. Government Accountability Office; U. S. Office of Management and Budget; OMB Circulars and Bulletins; Offices of Federal Inspectors General Types of Governmental Audits Financial Audits; Performance Audits; Other Attest Engagements; Organization of the Book; Part I: Background of Federal Auditing; Part II: Federal Budgeting, Accounting, and Financial Statements; Part III: Auditing in the Federal Government; Part IV: Nature of Selected Federal Audits; Chapter 2: Federal Audit Criteria: Laws, Regulations, Audit Standards; The Constitution: ``The Power of the Purse ; Constitutional Financial Authority; Federal Budget Defined; Congressional Authorizing Legislation; Major Budget and Financial Management Laws Anti-Deficiency Act: Cannot Spend More than Congress Provides The Act's Objective; Section 3679 Audit Considerations; Noncompliance 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

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 criter
