

# Government Accounting And Auditing Manual Volume 3

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reporting on the significant strides made in securing and protecting our nation s infrastructures this timely and accessible resource examines emergency responsiveness and other issues vital to national homeland security critical infrastructure homeland security and emergency preparedness details the important measures that have been tak

this publication has been superseded by gao 08 585g financial audit manual volume 1 july 2008 gao published a manual containing detailed guidance for meeting relevant requirements within a comprehensive framework focusing on the four phases of an audit 1 planning 2 internal control evaluation 3 testing of accounts controls and compliance and 4 reporting

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