

# Performance Audit

Advocated formally by GAO in 1972.

# **Performance Audit Manual Gao**

**United States. Defense Contract Audit Agency** 

#### **Performance Audit Manual Gao:**

**Performing GAO's Work** United States. General Accounting Office, 1993 Federal Information System Controls Audit Manual (FISCAM) Robert F. Dacey, 2010-11 FISCAM presents a methodology for performing info system IS control audits of governmental entities in accordance with professional standards FISCAM is designed to be used on financial and performance audits and attestation engagements The methodology in the FISCAM incorp the following 1 A top down risk based approach that considers materiality and significance in determining audit procedures 2 Evaluation of entitywide controls and their effect on audit risk 3 Evaluation of general controls and their pervasive impact on bus process controls 4 Evaluation of security mgmt at all levels 5 Control hierarchy to evaluate IS control weaknesses 6 Groupings of control categories consistent with the nature of the risk Illus Audit guide auditing and investigating the internal control of aovernment purchase card programs., Defense Contract Audit Manual United States. Defense Contract Audit Agency, 2000 DCAA contract audit manual United States. Defense Contract Audit Agency, 2000 Contract Audit Manual United States. Defense Contract Audit Agency, 2000 **Auditor's Manual** United States. Office of Child Support Financial audit manual. update to part IItools, Written Comments on H.R. 3625, the Enforcement, 1977 "Department of the Treasury Inspector General Consolidation Act of 2003", 2004 Financial audit manual update.,

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