# **General Accounting Auditing Manual**

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#### **General Accounting Auditing Manual**

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#### U.S. GAO - Financial Audit Manual

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#### **GOVERNMENT ACCOUNTING AND AUDITING MANUAL VOLUME III**

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## **General Accounting Auditing Manual**

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## Generally Accepted Auditing Standards (GAAS) Definition

To Audit Officials, Agency Chief Financial Officers, and Others Interested in Federal Financial Auditing and Reporting. This letter transmits the revised. Financial Audit Manual (FAM) of the U.S. Government Accountability Office (GAO) and the Council of the Inspectors General on Integrity and Efficiency (CIGIE).

#### **Financial Audit Manual**

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The primary purpose of this manual is to provide a standardized system of accounting and financial reporting in compliance with generally accepted accounting principles for the global church, assist denominational accountants and treasurers to prepare financial statements that will provide meaningful

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