

EVALUATION & AUDIT STANDARDS
COMPARISON CHART

Standards	Government Auditing Standards (the "Yellow Book"). Commonly referred to as generally accepted government auditing standards (GAGAS)	Guiding Principles for Evaluators	Program Evaluation Standards, 3rd edition	Quality Standards for Federal Offices of Inspector General (the "Silver Book")	Quality Standards for Inspection and Evaluation (the "Blue Book")	Statement on Standards for Attestation Engagements (SSAE) No. 18: AT-C Section 105 Concepts Common to All Attestation Engagements	Statement on Standards for Attestation Engagements (SSAE) No. 18: AT-C Section 215 Agreed-Upon Procedures Engagements.
Author Organization	U.S. Government Accountability Office (GAO)	American Evaluation Association (AEA)	Joint Committee on Standards for Educational Evaluation (JCSEE)	Council of Inspectors General on Integrity and Efficiency (CIGIE)	Council of the Inspectors General on Integrity and Efficiency (CIGIE)	Auditing Standards Board (ASB) of the American Institute of CPAs (AICPA)	Auditing Standards Board (ASB) of the American Institute of CPAs (AICPA)
Purpose of Organization	The GAO is an independent, nonpartisan agency that works for Congress. Often called the "congressional watchdog," GAO examines how taxpayer dollars are spent and provides Congress and federal agencies with objective, reliable information to help government save money and work more efficiently.	The AEA is a professional association of evaluators devoted to the application and exploration of program evaluation, personnel evaluation, technology, and many other forms of evaluation. AEA has approx. 730 members representing all 50 states and over 80 foreign countries.	The JCSEE is a coalition of major professional associations in the U.S. and Canada concerned with the quality of evaluation.	The Inspector General Act of 1978 created independent and objective units within federal government agencies whose duty it is to combat waste, fraud, and abuse in the programs and operations of those agencies. Currently there are 73 federal agencies or offices with statutory IG offices.	The CIGIE is an independent entity established within the executive branch to address integrity, economy and effectiveness issues that transcend individual Government agencies and aid in the establishment of a professional, well-trained and highly skilled workforce in the Offices of Inspectors General.	The AICPA represents the CPA profession nationally regarding rule-making and standard-setting. The AICPA develops standards for audits of private companies and other services by CPAs.	The AICPA represents the CPA profession nationally regarding rule-making and standard-setting. The AICPA develops standards for audits of private companies and other services by CPAs.
Publication date (latest revision)	July 2018--will go into effect 7/1/2019	Updated August 2018	July 2010	August 2012	January 2012	Issued April 2016; became effective May 2017	Issued April 2016; became effective May 2017
Purpose of Standards	Provides uniform rules and standards for government audits, including performance audits, financial audits, attestation engagements and reviews of financial statements. Engagements conducted in accordance with GAGAS provide information used for oversight, accountability, transparency and improvements of government programs and operations.	The Guiding Principles reflect the core values of the AEA and are intended as a guide to the professional ethical conduct of evaluators. The Principles are distinct from evaluation standards and evaluator competencies. The Guiding Principles pertain to the ethical conduct of the evaluator whereas the Evaluation Standards* pertain to the quality of the evaluation. [*Although not explicitly stated in the Guiding Principles, it is assumed this reference is to the JCSEE Program Evaluation Standards, which can be found on the AEA website. The website states that "although AEA has not formally adopted these standards, it does support the Joint Committee's work.]	Provide guidance to anyone interested in planning, implementing, or using program evaluations.	Standards for the management, operation, and conduct of the Federal Offices of Inspector General (OIG). The standards are of OIG use to guide the conduct of official duties in a professional manner. These standards incorporate by reference the existing professional standards for audit [GAO Yellow Book], investigation [CIGIE Quality Standards for Investigation], and inspection and evaluation [CIGIE Quality Standards for Inspection and Evaluation] efforts.	The standards were established by CIGIE to guide inspections and evaluations performed by federal Offices of Inspector General (OIG). Inspections and evaluations are systematic and independent assessments of the design, implementation and/or results of an Agency's operations, programs, or policies [and] can be used to determine efficiency, effectiveness, impact, and/or sustainability of agency operations, programs or policies. They often recommend improvements and identify where administrative action is necessary.	SSAE No. 18 Section 105 provides concepts common to all attestation engagements in which a CPA in the practice of public accounting is engaged to issue a practitioner's report on subject matter or an assertion about subject matter that is the responsibility of another party. Section 105.10 lists three type of attestation engagements: Examination engagement, Review engagement, and Agreed-upon Procedures Engagement. AT-C Section 105.03 This section is not applicable to professional services for which the AICPA has established other professional standards, e.g. auditing, accounting and review services, or tax services. Section 105.A3 This section does not apply to performance audits.	AT-C 215 provides standards for Agreed-upon Procedures Engagements. AT-C Section 105.10 c defines an Agreed-Upon Procedures engagement as an attestation engagement in which a practitioner performs specific procedures on subject matter or an assertion and reports the findings without providing an opinion or a conclusion. The parties to the engagement (specified party) agree upon and are responsible for the sufficiency of the procedures for their purposes.
Intended Audience	Used by a wide range of auditors and audit organizations that audit government entities and entities that receive government awards, including contract auditors, CPA firms, federal inspectors general, federal agency internal auditors, municipal auditors, state auditors, and supreme audit institutions.	Professional Evaluators	Anyone interested in planning, implementing, or using program evaluations.	Federal Offices of Inspector General (OIG)	Federal Offices of Inspector General (OIG)	CPAs performing attestation engagements.	CPAs performing agreed-upon procedures attestation engagements.

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What the standards address:	Ch. 1: Foundation and Principles. Ch. 2: General Requirements. Ch. 3: Ethics, Independence & Professional Judgment. Ch. 4: Competence and Continuing Professional Education. Ch. 5: Quality Control and Peer Review. Ch. 6: Standards for Financial Audits. Ch. 7: Standards for Attestation Engagements and Reviews of Financial Statements. Ch. 8: Fieldwork Standards for Performance Audits. Ch. 9: Reporting Standards for Performance Audits.	Five Principles: Systematic Inquiry Competence Integrity Respect for People Common Good and Equity	Five dimensions of evaluation quality: Utility Feasibility Propriety Accuracy Evaluation Accountability	Ethics, Independence, and Confidentiality; Professional Standards; Ensuring Internal Control; Maintaining Quality Assurance; Planning and Coordinating; Communicating Results of OIG Activities; Managing Human Capital; Reviewing Legislation and Regulations; Receiving and Reviewing Allegations	Competency Independence Professional Judgment Quality Control Planning Data Collection and Analysis Evidence Records Maintenance Timeliness Fraud, Other Illegal Acts, and Abuse Reporting Follow-up Performance Measurement Working Relationships and Communication	AT-C Section 105 covers Concepts Common to All Attestation Engagements: Conduct in Accordance with Standards; Acceptance and Continuance; Preconditions; Acceptance of a Change in the Terms of the Engagement; Quality Control; Engagement Documentation; Engagement Quality Control Review; Professional Skepticism and Professional Judgment.	AT-C Section 215 provides standards for Agreed-upon Procedures Engagements: Introduction Objectives Definition Requirements Application and Other Explanatory Material Exhibit—Illustrative Practitioner’s Agreed-Upon Procedures Reports
1. Responsibility	3.08 A distinguishing mark of an auditor is acceptance of responsibility to serve the public interest .	E. Common Good and Equity: Evaluators strive to contribute to the common good and advancement of an equitable and just society .	U2 Attention to Stakeholders: Evaluations should devote attention to the full range of individuals and groups invested in the program and affected by its evaluation.	Public office carries with it a responsibility to apply and account for the use of public resources economically, efficiently, and effectively . I.B. OIGs have responsibility to report on current performance and accountability and to foster sound program management to help ensure effective government operations. II.B. Public service is a public trust, requiring employees to place loyalty to the Constitution, laws, and ethical principles above private gain.	Inspectors and inspection organizations have a responsibility to maintain independence so that opinions, conclusions, judgements, and recommendations will be impartial and will be viewed as impartial by knowledgeable third parties.	Objectives: AT-C Section 105.09 In conducting attestation engagement, the overall objectives of the practitioner are to: apply the requirements relevant to the attestation engagement; report on the subject matter or assertion...; and implement quality control procedures at the engagement level...	AT-C Section 215.A9 The responsibility of the practitioner is to carry out the procedures and report the findings in accordance with the attestation standards. 215.02 The specified parties [defined in ATOC Section 105.10 as the intended user(s) to whom use of the written practitioner's report is limited] determine the procedures they believe to be appropriate to be applied by the practitioner. The specified parties assume responsibility for the sufficiency of the procedures because they best understand their own needs.
2. Ethics	3.06 The ethical principles that guide the work of auditors who conduct engagements in accordance with GAGAS are: the public interest; integrity; objectivity; proper use of government information, resources and positions; and professional behavior.	C. Integrity: Evaluators behave with honesty and transparency in order to ensure the integrity of the evaluation.	The Propriety standards support what is ethical, fair, legal, and just in our work.	II.A. The IG and OIG staff shall adhere to the highest ethical principles by conducting their work with integrity. Objectivity, independence, professional judgment, and confidentiality are all elements of integrity. II B. The IG and OIG staff should follow the Standards for Ethical Conduct for Employees of the Executive Branch and the Federal conflict of interest laws.	At all times, the actions of OIG staff conform to high standards of conduct, including adherence with the "Standards for Ethical Conduct for Employees of the Executive Branch: and Federal conflict-of-interest laws.	AT-C Section 105.09. The overall objectives of the practitioner are to...implement quality control procedures at the engagement level that provide the practitioner with reasonable assurance that the attestation engagement complies with professional standards and applicable legal and regulatory requirements.	See AT-C Section 105.
3. Independence	3.18 In all matters relating to the GAGAS engagement, auditors and audit organizations must be independent from an audited entity.	C2. Evaluators should disclose any conflicts of interest (or appearance of a conflict) prior to accepting an evaluation assignment and manage or mitigate any conflicts during the evaluation.	P6 Conflicts of Interest: Evaluations should openly and honestly identify and address real or perceived conflicts of interests that may compromise the evaluation.	II.A. Independence is a critical element of objectivity. Without independence, both in fact and in appearance, objectivity is impaired.	In all matters relating to inspection work, the inspection organization and each individual inspector should be free both in fact and appearance from personal, external, and organizational impairments to independence.	AT-C Section 105.24 The practitioner must be independent when performing an attestation engagement ... unless the practitioner is required by law or regulation to accept the engagement.	AT-C Section 215.09 When the practitioner is required by law to accept an agreed-upon procedures engagement, the practitioner’s report should specifically state that the practitioner is not independent.

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4. Professional Judgment	3.109 Auditors must use professional judgment in planning and conducting the engagement and in reporting the results. 3.110 Professional judgment includes exercising reasonable care and professional skepticism.	The glossary defines Professional Judgment as decisions or conclusions based on ethical principles and professional standards for evidence and argumentation in the conduct of an evaluation.	Not addressed.	II.A. Professional judgment requires working with competence and diligence.	Professional Judgment: Due professional judgment should be used in planning and performing inspections and in reporting the results.	AT-C Section 105.43. The practitioner should plan and perform an attestation engagement with professional skepticism . 105.45 The practitioner should exercise professional judgment in planning and performing an attestation engagement.	AT-C Section 215.A10 The practitioner has no responsibility to determine the differences between the agreed-upon procedures to be performed and the procedures that the practitioner would have determined to be necessary had the practitioner been engaged to perform another form of attestation engagement.
5. Competence and Continuing Professional Education	4.02 The audit organization's management must assign auditors to conduct the engagement who... collectively possess the competence needed to address the engagement objectives. 4.16 Auditors who plan, direct, perform engagement procedures for, or report on an engagement conducted in accordance with GAGAS should develop and maintain their professional competence by completing at least 80 hours of Continuing Professional Education (CPE) in every 2-year period.	B1. Ensure that the evaluation team possesses the education, abilities, skills, and experiences required to complete the evaluation competently. B4. Continually undertake relevant education, training or supervised practice to learn new concepts, techniques, skills, and services necessary for competent evaluation practice.	U1. Evaluator Credibility: Evaluations should be conducted by qualified people who establish and maintain credibility in the evaluation context.	II.A. Competence is a combination of education and experience and involves a commitment to learning and professional improvement. Professional standards for audits, investigations, and inspections and evaluations require continuing professional education . VIII. A. Each OIG should have a process to ensure that the OIG's staff members collectively possess the core competencies needed to accomplish the OIG mission. VIII. D. Each OIG must also ensure that staff members meet the requirements for continuing professional education contained in the applicable professional standards.	1. Competency: The staff assigned to perform inspection work should collectively possess adequate professional competency for the tasks required . Standards include Appendices for (1) Core Competencies for inspection organizations and inspectors and (2) General skill levels for inspectors guide. Inspector training: Minimum 40 hrs. biennially; strive to provide 80 hrs. biennially.	AT-C Section 105.32 The engagement partner [defined in Section 105.10 as the partner...in the firm who is responsible for the attestation engagement] should be satisfied that the engagement team and any practitioner's external specialists have the appropriate competence to perform the engagement.	AT-C Section 215.A22 The practitioner's education and experience enable the practitioner to be knowledgeable about business matters in general , but the practitioner is not expected to have the expertise of a person trained for or qualified to engage in the practice of another profession or occupation. In certain circumstances, it may be appropriate to involve a practitioner's external specialist to assist the practitioner in the performance of one or more procedures.
6. Quality Control and Peer Review	5.02 An audit organization conducting engagements in accordance with GAGAS must establish and maintain a system of quality control that is designed to provide the audit organization with reasonable assurance that the organization and its personnel comply with professional standards and applicable legal and regulatory requirements. 5.6 Each audit organization...must obtain an external peer review conducted by reviewers independent of the audit organization ...at least once every 3 years.	Not addressed.	The Evaluation Accountability Standards encourage adequate documentation of evaluations and a meta-evaluative perspective focused on improvement and accountability for evaluation processes and products.	V.A. Each OIG shall establish and maintain a quality assurance program to ensure that work performed adheres to established OIG policies and procedures; meets established standards of performance, including applicable professional standards; and is carried out economically, efficiently, and effectively. OIGs are strongly encouraged to have external quality assurance reviews of audits, investigations, inspections, evaluations, and other OIG activities.	4. Quality Control: Each OIG organization that conducts inspections should have appropriate internal quality controls for that work.	AT-C Section 105.09 In conducting an attestation engagement, the overall objectives of the practitioner [include] c. implement quality control procedures at the engagement level that provide the practitioner with reasonable assurance that the attestation engagement complies with professional standards and applicable legal and regulatory requirements . AT-C Section 105.33 The engagement partner should take responsibility for the overall quality on each attestation engagement.	AT-C Section 215.02 The specified parties assume responsibility for the sufficiency of the procedures because they best understand their own needs. AT-C 215.A10 The practitioner has no responsibility to determine the differences between the agreed-upon procedures to be performed and the procedures that the practitioner would have determined to be necessary had the practitioner been engaged to perform another form of attestation engagement.

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7. Fieldwork Standards	<p>Ch. 8 Fieldwork Standards for Performance Audits. Fieldwork requirements establish an overall approach for auditors to apply in planning and performing an audit to obtain sufficient, appropriate evidence that provides a reasonable basis for findings and conclusions based on the audit objectives.</p> <p>The standards address the following areas: Planning, Conduct of Engagement, Supervision of audit staff, Evidence, Audit Documentation.</p>	<p>A. Systematic Inquiry: Evaluators conduct systematic data-based inquiries that are thorough, methodical, and contextually relevant.</p> <p>A1. Adhere to the highest technical standards appropriate to the methods being used while attending to the evaluation's scale and available resources. A2. Explore with primary stakeholders the limitations and strengths of the core evaluations questions and the approaches that might be used for answering those questions.</p>	<p>Feasibility: The feasibility standards are intended to increase evaluation effectiveness and efficiency.</p> <p>F1 Evaluations should use effective project management strategies. F2 Evaluation procedures should be practical and responsive to the way the program operates. F3 Evaluations should recognize, monitor, and balance the cultural and political interests and needs of individuals and groups. F4 Evaluations should use resources effectively and efficiently.</p>	<p>VI. Planning and Coordinating:</p> <p>A. General Standard: Each OIG shall maintain a planning system assessing the nature, scope, and inherent risks of agency programs and operations.</p> <p>B. Elements of the Planning Process: OIGs should develop an appropriate planning process, giving consideration to the following elements: (1) Use a strategic planning process that carefully considers current and emerging agency programs, operations, risks, and management challenges. (2) Develop a methodology and process for identifying and prioritizing agency programs and operations as potential subjects for audit, investigation, inspection, or evaluation. (3) Use an annual performance planning process that identifies the activities to audit, investigate, inspect, or evaluate and translates these priorities into outcome-related goals, objectives, and performance measures.</p>	<p>5. Planning: Inspections are to be adequately planned. 6. Data collection and analysis: The collection of information and data will be focused on the organization program, activity, or function being inspected, consistent with the inspection objectives, and will be sufficient to provide a reasonable basis for reaching conclusions. 7. Evidence: Evidence supporting inspections findings, conclusions, and recommendations should be sufficient, competent, and relevant and should lead a reasonable person to sustain the findings, conclusions, and recommendations. 8. Records Maintenance: All relevant documentation generated, obtained, and used in supporting inspections findings, conclusions, and recommendations should be retained for an appropriate period of time. 9. Timeliness: Inspections should strive to deliver significant information to appropriate management officials and</p>	<p>Preconditions for an Attestation Engagement. AT-C Section 105.25 In order to establish that the preconditions for an attestation engagement are present, the practitioner should determine...The engagement exhibits all of the following characteristics: (i) The subject matter is appropriate. (ii) The criteria to be applied in the preparation and evaluation of the subject matter are suitable and will be available to the intended users. (iii) The practitioner expects to be able to obtain the evidence needed to arrive at the practitioner's opinion, conclusion, or findings.</p>	<p>Preconditions for an Agreed-Upon Procedures Engagement. AT-C Section 215.10 In order to establish that the preconditions for an agreed-upon procedures engagement are present, the practitioner should determine that the following conditions, in addition to the preconditions identified in Section 105, are present: (a) The specified parties agree on the procedures performed... (b) The specified parties take responsibility for the sufficiency of the agreed-upon procedures for their purposes. (c) The practitioner determines that the procedures can be performed and reported on...(d) The procedures to be applied to the subject matter are expected to result in reasonably consistent findings using the criteria. (e) When applicable, the practitioner agrees to apply an materiality limits established by the specified parties for reporting purposes. (f) Use of the practitioner's report is to be restricted to the</p>
8. Reporting Standards	<p>Ch.9 Reporting Standards for Performance Audits. 9.10 Auditors should prepare audit reports that contain (1) the objectives, scope, and methodology of the audit; (2) the audit results, including findings, conclusions, and recommendations, as appropriate; (3) a summary of the views of responsible officials; and (4) if applicable, the nature of any confidential or sensitive information omitted. 9.18 In the audit report, auditors should present sufficient, appropriate evidence to support the findings and conclusions in relation to the audit objectives.</p>	<p>A3. Communicate methods and approaches accurately, and in sufficient detail, to allow others to understand, interpret, and critique the work. A4. Make clear the limitations of the evaluation and its results. A5. Discuss in contextually appropriate ways the values, assumptions, theories, methods, results, and analyses that significantly affect the evaluator's interpretations of the findings.</p>	<p>Accuracy Standards: The accuracy standards are intended to increase the dependability and truthfulness of evaluation representations, propositions, and findings, especially those that support interpretations and judgments about quality.</p>	<p>VII. Communicating Results of OIG Activities I. Elements of Effective Reporting (1) All products issued should comply with applicable professional standards and conform to the OIG's established policies and procedures. (2) Whether written or oral, all OIG reports should be objective, timely, and useful. (3) All products should be adequately supported.</p>	<p>11. Reporting: Inspection reporting shall present factual data accurately, fairly, and objectively and present findings, conclusions, and recommendations in a persuasive manner. 12. Follow-up: Appropriate follow-up will be performed to ensure that any inspection recommendations made to Department/ Agency officials are adequately considered and appropriately addressed. 13. Performance Measurement: Mechanisms should be in place to measure the effectiveness of inspection work.</p>	<p>AT-C Section 105.34-.41 provides standards for engagement documentation. The practitioner should prepare documentation on a timely basis. Engagement documentation is the property of the practitioner and the practitioner should adopt reasonable procedures to maintain confidentiality of information, prevent unauthorized access, and satisfy legal or regulatory requirements for records retention.</p>	<p>Section AT-C 215.10 f. Use of the practitioner's report is to be restricted to the specified parties. AT- 215.25 The practitioner's report should not express an opinion or conclusion about whether the subject matter is in accordance with (or based on) the criteria or whether the assertion is fairly stated. Preparing the Practitioner's Report AT-C Section 215.34 The practitioner's report should be in the form of procedures and findings.</p>

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<p>9. Reporting Fraud or other Illegal Acts</p>	<p>8.72 Assessing the risk of fraud is an ongoing process throughout the audit. When information comes to the auditors' attention indicating that fraud, significant within the context of the audit objectives, may have occurred, auditors should extend the audit steps and procedures, as necessary, to (1) determine whether fraud has likely occurred and (2) if so, determine its effect on the audit findings. 9.40 Auditors should report a matter as a finding when they conclude, based on sufficient, appropriate evidence, that fraud either has occurred or is likely to have occurred that is significant to the audit objectives. 9.45 Auditors should report known or likely noncompliance with provisions of laws, regulations, contracts, and grant agreements or fraud directly to parties outside the audited entity...</p>	<p>Not addressed.</p>	<p>Not addressed.</p>	<p>VII. F. Keeping Ethics Officials Informed: The OIG should make a special and continuing effort to keep the Designated Agency Ethics Official...informed about OIG activities, including the results of investigations and allegations of ethical misconduct where appropriate...G. Keeping the Attorney General Informed: OIGs must report expeditiously to the Department of Justice whenever they have reasonable grounds to believe there has been a violation of Federal criminal law.</p>	<p>10. Fraud, Other Illegal Acts, and Abuse: In conducting inspection work, inspectors should be alert to possible fraud, other illegal acts, and abuse and should appropriately follow up on any indicators of such activity and promptly present associated information to their supervisors for review and possible referral to the appropriate investigative office.</p>	<p>AT-C Section 105.66 Professional skepticism includes being alert to matters such as...circumstances that may indicate fraud...</p>	<p>AT-C Section 215.42 The practitioner should communicate to the responsible party [The party responsible for the subject matter] known and suspected fraud and noncompliance with laws or regulations. When the engaging party is not the responsible party, the practitioner should also communicate this information to the engaging party [The party that engages the practitioner].</p>

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