



## Manuel Du Speculateur a la Bourse

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By Presidents Council on Integrity and

RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 362 pages. Original publisher: Washington, D. C. : U. S. Govt. Accountability Office, Presidents Council on Integrity and Efficiency, 2007-2008 OCLC Number: (OCoLC)183191669 Subject: Finance, Public -- United States -- Auditing. Excerpt: . . . Planning and General 601 - Introduction to FAM Volume 2--Tools 601 - Introduction to FAM Volume 2 - Tools. 01 Volume 2 of the GAO PCIE Financial Audit Manual ( FAM ) consists of 1 tools to assist the auditor in performing a financial statement audit of a federal entity. These tools are generally organized according to the phases of the audit and are presented in FAM 600, the planning phase and general issues; FAM 700, the internal control phase; FAM 800, compliance; FAM 900, substantive testing; and FAM 1000, the reporting phase. . 02 Many of the tools in the various FAM sections include activities that would be performed during other phases of the audit. Thus, the auditor may refer to the FAM sections in volume 2 early in the audit. For example, FAM 701, Assessing Compliance of Agency Systems with the Federal Financial Management Improvement Act, includes procedures that would be...



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