

SUGGESTED ACCOUNTING AND AUDITING LIBRARY

Please note that this list is not all-inclusive and should be adapted to your practice unit depending on the kind of work it does.

GOVERNMENTAL ACCOUNTING

NCGA – National Council on Governmental Accounting
180 North Michigan Ave., Ste. 800
Chicago, IL 60601-7476 Telephone (312) 977-9700

- Codification of Governmental Accounting & Financial Reporting Standards (GASB)
(printed annually in June) (“GAAFR”)

Superintendent of Documents

U.S. Government Printing Office

Washington, D.C. 20402 Telephone (202) 783-3238

Ombwww.whitehouse.gov/omb/grants/index/html

- OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*
- OMB Circular A-133 *Compliance Supplement*
- *Government Auditing Standards: 1994 Revision* (“Yellow Book”)
- OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, (May 1995)
(Amended 8/29/97)
- OMB Circular A-21, *Educational Institutions* (8/8/00)
- OMB Circular A-110, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* (Revised 11/19/93, as further amended 9/30/99)
- “Common Rule” Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments

Nebraska Department of Education’s Rule 1 and Rule 2 (Nebraska School Districts)

AICPA audit and accounting guide “Audits of State and Local Governmental Units including SOP’s, Audits Guides, and risk alerts as issued

Available from AICPA (see below)

For Consideration:

- Outside services that provide checklists relating to governmental accounting, auditing:
 - Single Audit Service-Thompson Publishing
 - Harcourt/Brace
 - Practitioners Publishing Co.
- Web sites of possible interest:
 - AICPA: www.aicpa.org
 - GAO: www.gao.gov

Specific federal agency audit contacts are listed in the back of the Compliance Supplement

AICPA audit and accounting guide “ Audits of State and Local Governmental Units”

Available from AICPA (see below)

ACCOUNTING AND AUDITING

1) AICPA Professional Standards

Auditing Standards

Volume 1:

Statements on Auditing Standards
Auditing Interpretations
Statements on Standards for Attestation Engagements
Attestation Interpretations

Volume 2:

Statements on Standards for Accounting and Review Services
Accounting and Review Services Interpretations
International Accounting Standards
International Statements on Auditing
International Standards on Auditing
Statements on Standards for Management Consulting Services
Statements on Quality Review Standards
Standards for Performing and Reporting on Quality Review
Statements on Responsibilities in PFP Practice
Statements on Responsibilities in Tax Practice
Code of Professional Conduct
AICPA Bylaws

FASB Accounting Standards – Current Text
Volumes 1-2

- 2) Audit & Accounting Manual
- 3) Technical Practice Aids 2 Vol.
Includes Statements of Position and Practice Bulletins
- 4) AICPA Audit and Accounting Guides

These Guides summarize the accounting practices of specific industries and describe matters, conditions and procedures relevant to audits in those industries. They also illustrate financial statements and auditor's report to alert auditors to unusual problems in the particular industry. Audit and Accounting Guides that deal with specific industries are reprinted as of May 1 each year (with exception noted). These guides are relatively inexpensive. A catalog of current prices is available from the AICPA.

Industry Guides:

- Agricultural Producers and Cooperatives
- Airlines
- Banks and Savings Institutions
- Brokers and Dealers in Securities
- Casinos
- Common Interest Realty Associations
- Construction Contractors
- Credit Unions
- Employee Benefit Plans
- Entities with Oil and Gas Producing Activities
- Federal Government Contractors
- Finance Companies
- Financial Investments
- Health Care Organizations
- Investment Companies
- Life and Health Insurance Entities
- Not-for-Profit Organizations
- Property & Liability Insurance Companies
- State and Local Governments

General Audit Guides:

- Consideration of the Internal Control Structure in a Financial Statement Audit
- Personal Financial Statements
- Prospective Financial Information
- Use of Real Estate Appraisal Information
- Audit Sampling

5) AICPA Statements of Position

Generally, the above materials are available from the AICPA, Harborside Financial Center, 201 Plaza Three, Jersey City, New Jersey 07311 (Telephone number 1-888-777-7077, Fax number 1-800-362-5066, Online www.aicpa.org).

In addition, Practitioners Publishing Company has materials that are non-authoritative but are extensively used by practitioners.