

GOVERNMENTAL ACCOUNTING & AUDITING* RESOURCES

The following links lead to online resources that we have found to be valuable to accountants and auditors* in a state and local government accounting environment that is complex and ever-changing—and they are all free of charge.

The Governmental Accounting Standards Board (GASB) provides an abundance of resources for reference and use by state and local government accounting professionals. These resources include:

- [GASB Statements and other pronouncements](#)
- [Governmental Accounting Research System \(GARS\) TM](#)
- [Technical Inquiry Service](#)
- [Archive of Past Documents](#)

The Governmental Finance Officers' Association (GFOA) also provides resources for accounting professionals, including:

- [Accounting and Financial Reporting Resources](#)
- [Best Practices](#)
- [Public Policy Statements](#)

In addition to accounting in the governmental industry, special audit* requirements apply to many state and local governmental entities. Resources are available through the Governmental Audit Quality Center (GAQC) to assist both auditors and auditees through these audits:

- [Governmental Audit Quality Center \(GAQC\) \(aicpa.org\)](#)
- [Governance & Management | AICPA](#)
- [GAQC Alerts Archive \(aicpa.org\)](#)
- [GAQC Archived COVID-19 Resources | Resources | AICPA](#)

The U.S. Office of Management and Budget releases the OMB Compliance Supplement each year, which is used in planning and performing Single Audits. An archive of the last several Compliance Supplements as single large .pdf files is available through the Federal Audit Clearinghouse. They are available in separate sections from the GAQC each year as well.

- [Compliance Supplements: Federal Audit Clearinghouse](#)
- [OMB Compliance Supplement Resource Center | Resources | AICPA](#)

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The U.S. Government Accountability Office also provides resources free of charge that may be useful in planning for an audit:

- [What GAO Does | U.S. GAO](#)
- [Role as an Audit* Institution | U.S. GAO](#)
- [Yellow Book | U.S. GAO](#)
- [The Green Book | U.S. GAO](#)
- [Report and Prevent Fraud | U.S. GAO](#)

State Auditors offices also provide resources and information for governments within their respective states. These resources can be found through each state's website. Some notable examples are below:

- [Alabama](#)
- [Florida](#)
- [Georgia](#)
- [Kentucky](#)
- [Louisiana](#)
- [Mississippi](#)
- [New Mexico](#)
- [North Carolina](#)
- [Oklahoma](#)
- [South Carolina](#)
- [Tennessee](#)
- [Texas](#)

CRI can ensure you're always up to date with all the online resources available to accountants and auditors in state and local governments.

Want to learn more?

[Contact your local CRI advisor](#) — they're ready with the necessary references and resources you'll need to stay ahead and always be prepared.

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