# Abbreviations

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| AFR | agency financial report |
| AICPA | American Institute of Certified Public Accountants |
| AT-C | AICPA’s *Standards for Attestation Engagements* *[Clarified]* |
| AU-C | AICPA’s *Auditing Standards* *[Clarified]* |
| BETC | business event type code |
| CARS | Treasury’s Central Accounting Reporting System |
| CFO | chief financial officer |
| CFO Act | Chief Financial Officers Act of 1990 |
| CIGIE | Council of the Inspectors General on Integrity and Efficiency |
| FAM | GAO/CIGIE *Financial Audit Manual* |
| FASAB | Federal Accounting Standards Advisory Board |
| FASB | Financial Accounting Standards Board |
| FBWT | fund balance with Treasury |
| FFMIA  FISCAM | Federal Financial Management Improvement Act of 1996  *Federal Information System Controls Audit Manual* |
| FISMA | Federal Information Security Modernization Act of 2014 |
| FMFIA | 31 U.S.C. § 3512(c), (d), commonly known as the Federal Managers’ Financial Integrity Act of 1982 |
| GAGAS | generally accepted government auditing standards (also known as the Yellow Book) |
| GASB | Governmental Accounting Standards Board |
| Green Book | *Standards* *for* *Internal* *Control* *in* *the* *Federal* *Government* |
| IDEA | Interactive Data Extraction and Analysis |
| IG | inspector general |
| IS | information system (when referring to IS controls or IS controls auditor) |
| LIRA | line item risk analysis |
| MD&A | management’s discussion and analysis |
| MUS | monetary unit sampling (also known as dollar unit sampling) |
| NIST | National Institute of Standards and Technology |
| OGC | Office of the General Counsel |
| OMB | Office of Management and Budget |
| PAR | performance and accountability report |
| PIIA | Payment Integrity Information Act of 2019 |
| PPS | probability proportional to size |
| RSI | required supplementary information |
| SCE | specific control evaluation |
| SFFAS | Statement of Federal Financial Accounting Standards |
| SSAE | Statement on Standards for Attestation Engagements |
| SUM | summary of uncorrected misstatements |
| TAS | Treasury account symbol |
| TFM | *Treasury Financial Manual* |
| U.S. GAAP | U.S. generally accepted accounting principles |
| U.S. GAAS | U.S. generally accepted auditing standards |
| U.S.C. | United States Code or U.S. Code |
| USSGL | *U.S. Standard General Ledger* |
| Yellow Book | generally accepted government auditing standards (GAGAS) |