

<b>POLICIES AND PROCEDURES</b>	<b>ACRONYMS AND REFERENCES LAST REVISED: <i>MARCH 31, 2016</i></b>	<b>PAGE 1 OF 2</b>
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**COMMON ABBREVIATIONS, REFERENCES AND/OR ACRONYMS –**

**AUTHORITATIVE BODIES**

Financial Accounting Standards Board	<b><u>ACRONYM/ REFERENCE</u></b> FASB
Government Accountability Office	<a href="#">GAO</a>
Government Accounting Standards Board	GASB

**PROFESSIONAL ASSOCIATIONS**

American Institute of Certified Public Accountants	AICPA
Association of Local Government Auditors	ALGA
Institute of Internal Auditors	IIA

**RELEVANT PROFESSIONAL STANDARDS, PRONOUNCEMENTS AND GUIDANCE**

Generally Accepted Government Auditing Standards	GAGAS/ Yellowbook
Government Auditing Standards (GAO-12-331G)	<a href="#">Yellowbook</a>
International Standards for the Professional Practice of Internal Auditing (Redbook)	IIA Standards or 'the Standards'
Practice Advisories to the IIA Standards	PA
Statement on Standards for Attestation Engagements	SSAE

**SPECIFIC ACRONYMS AND ABBREVIATIONS TO THE AUDIT MANUAL**

Annual Audit Plan	the 'Plan'
Audit Division (or representative) of the Office of the City Controller	AD
Audit Risk (Detection Risk)	AR
City Auditor	CA
City Controller of the City of Houston	CC
City of Houston	COH/the City
Control Risk	CR
Employee Performance Evaluation	EPE
Enterprise Risk Assessment	ERA
Enterprise Risk Document	ERD
Enterprise Risk Management	ERM
ERM Assessment	ERMA
Internal Control	IC
Internal Control Assessment	ICA
Project/Activity/Engagement Risk Assessment	ARA
Quality Assurance	QA
Quality Control	QC
Risk Assessment	RA
Risk Management	RM
Standard Operating Procedure (Department/Function specific)	SOP

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**CHANGE HISTORY**

<b>Chg #</b>	<b>Date</b>	<b>Section</b>	<b>Description/Reason</b>
1	3/31/2016	All	General Update to alphabetize all sections of the acronym listing.