

<b>POLICIES AND PROCEDURES</b>	<b>ACRONYMS AND REFERENCES</b>	<b>PAGE 1 OF 1</b>
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**COMMON ABBREVIATIONS, REFERENCES AND/OR ACRONYMS –**

**AUTHORITATIVE BODIES**

Financial Accounting Standards Board  
Government Accounting Standards Board  
Government Accountability Office

**ACRONYM/  
REFERENCE**

FASB  
GASB  
[GAO](#)

**PROFESSIONAL ASSOCIATIONS**

American Institute of Certified Public Accountants  
Institute of Internal Auditors  
Association of Local Government Auditors

AICPA  
IIA  
ALGA

**RELEVANT PROFESSIONAL STANDARDS, PRONOUNCEMENTS AND GUIDANCE**

Government Auditing Standards (GAO-07-731G)  
Generally Accepted Government Auditing Standards

[Yellowbook](#)  
GAGAS/  
Yellowbook  
SSAE

Statement on Standards for Attestation Engagements  
International Standards for the  
Professional Practice of Internal Auditing (Redbook)

IIA Standards  
or ‘the  
Standards’  
PA

Practice Advisories to the IIA Standards

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

City of Houston  
City Controller of the City of Houston  
Audit Division (or representative) of the Office of the City Controller  
City Auditor  
Employee Performance Evaluation  
Standard Operating Procedure (Department/Function specific)

the City  
CC  
AD  
CA  
EPE  
SOP

Annual Audit Plan  
Risk Assessment  
Risk Management  
Enterprise Risk Management  
ERM Assessment  
Enterprise Risk Assessment  
Project/Activity/Engagement Risk Assessment  
Audit Risk (Detection Risk)  
Control Risk  
Internal Control  
Internal Control Assessment  
Quality Assurance  
Quality Control

the ‘Plan’  
RA  
RM  
ERM  
ERMA  
ERA  
ARA  
AR  
CR  
IC  
ICA  
QA  
QC

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