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| POLICIES AND PROCEDURES | ACRONYMS AND REFERENCES LAST REVISED: <i>MAY 1, 2017</i> | PAGE 1 OF 2 |
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COMMON ABBREVIATIONS, REFERENCES AND/OR ACRONYMS –

AUTHORITATIVE BODIES

Financial Accounting Standards Board
Government Accountability Office
Government Accounting Standards Board

**ACRONYM/
REFERENCE**

FASB
[GAO](#)
GASB

PROFESSIONAL ASSOCIATIONS

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

AICPA
ALGA
IIA

RELEVANT PROFESSIONAL STANDARDS, PRONOUNCEMENTS AND GUIDANCE

Generally Accepted Government Auditing Standards

Government Auditing Standards (GAO-12-331G)
International Standards for the
Professional Practice of Internal Auditing (Redbook)

Practice Advisories to the IIA Standards
Statement on Standards for Attestation Engagements

GAGAS/
Yellowbook
[Yellowbook](#)

IIA Standards
or 'the
Standards'
PA
SSAE

SPECIFIC ACRONYMS AND ABBREVIATIONS TO THE AUDIT MANUAL

Annual Audit Plan
Audit Division (or representative) of the Office of the City Controller
Audit Risk (Detection Risk)
City Auditor
City Controller of the City of Houston
City of Houston
Control Risk
Employee Performance Evaluation
Enterprise Risk Assessment
Engagement Risk Document
Enterprise Risk Management
ERM Assessment
Internal Control
Internal Control Assessment
Project/Activity/Engagement Risk Assessment
Quality Assurance
Quality Control
Risk Assessment
Risk Management
Standard Operating Procedure (Department/Function specific)

the 'Plan'
AD
AR
CA
CC
COH/the City
CR
EPE
ERA
ERD
ERM
ERMA
IC
ICA
ARA
QA
QC
RA
RM
SOP

CHANGE HISTORY

| Chg # | Date | Section | Description/Reason |
|--------------|-------------|----------------|--|
| 1 | 3/31/2016 | All | General Update to alphabetize all sections of the acronym listing. |
| 2 | 5/1/2017 | All | General update |