

Advisory Council on Government Auditing Standards

David M. Walker, Comptroller General of the United States and head of the U.S. General Accounting Office, has named 10 new members to the Advisory Council on Government Auditing Standards who will provide advice and guidance on government auditing standards. The purpose of the Advisory Council is to work with GAO to keep the auditing standards current through the issuance of revisions and guidance.

The Comptroller General first issued standards for government auditing in 1972; major revisions were made in 1981, 1988, and 1994. Two amendments to the 1994 revision were issued in 1999 impacting the auditor's responsibility for conducting and reporting on financial statement audits. Another amendment was issued in early 2002 that substantially changes the auditor independence requirements. Certain laws, regulations, and contracts require auditors to follow generally accepted government auditing standards promulgated by the Comptroller General of the United States. They are widely used in audits of federal, state, and local government programs, as well as in audits of entities receiving federal assistance.

To meet the demands for more responsive and cost-effective governments, policymakers and managers need reliable financial and performance information. The credibility that auditors add about that information, as well as the systems producing it, is a critical component of fiscal integrity and accountability. Generally accepted government auditing standards are a fundamental necessity to guide auditors and evaluators and allow others to rely on their work.

The 10 new members will replace those individuals whose term has expired. They will join the 12 members previously appointed to serve on the Council. Collectively, they provide strong knowledge of financial, compliance, and performance auditing and program evaluation at all levels of government. The new members, selected from nominations received from relevant professional organizations, will serve for a 3-year term, to provide continuity in membership.

The 10 new members of the Advisory Council on Government Auditing Standards are as follows:

Debra K Davenport, Auditor General, State of Arizona

Dr. John Engstrom, Professor, Northern Illinois University

The Honorable Richard L. Fair, State Auditor, State of New Jersey

Dr. Ehsan Feroz, Professor, University of Minnesota

The Honorable Gregory H. Friedman, Inspector General, U.S. Department of Energy

Harold L. Monk, Jr. , Managing Partner, Davis, Monk & Company, Gainesville, Florida

Robert M. Reardon, Jr., Investment Officer, State Farm Insurance Companies

Gerald A. Silva, City Auditor, City of San Jose

Dr. Daniel L. Stufflebeam, Director, the Evaluation Center, Western Michigan University

The Honorable Nikki L. Tinsley, Inspector General, U.S. Environmental Protection Agency

The 12 members previously appointed and who continue to serve on the Council are:

Chair: John R. Miller, Partner and Vice Chairman, KMPG LLP

Ernest A. Almonte, Auditor General, State of Rhode Island

The Honorable Ralph Campbell, Jr., State Auditor, State of North Carolina

Bert T. Edwards, Executive Director, Office of Historical Trust Accounting, Department of the Interior

Dr. Jesse W. Hughes, Professor Emeritus of Accounting

Dr. Rhoda C. Icerman, Professor of Accounting, Florida State University

The Honorable Auston G. Johnson, State Auditor, State of Utah

Sam M. McCall, City Auditor, City of Tallahassee

Stephen L. Morgan, City Auditor, City of Austin

The Honorable Everett L. Mosley, Inspector General, U.S. Agency for International Development

Barry R. Snyder, Inspector General, Federal Reserve Board

Jacquelyn L. Williams-Bridgers, Private Consultant

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