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The 2011 revision of Government Auditing Standards supersedes the 2007 revision. The 2011 revision should be used by government auditors until further updates and revisions are made. An electronic version of this document can be accessed on GAO's Yellow Book Web page at <http://www.gao.gov/yellowbook>.

The 2011 revision of Government Auditing Standards is effective for financial audits and attestation engagements for periods ending on or after December 15, 2012, and for performance audits beginning on or after December 15, 2011. Early implementation is not permitted.

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