

November 25, 2013

Mr. James R. Dalkin
Director, Financial Management and Assurance
U.S. Government Accountability Office
Emailed to: GreenBook@gao.gov/dalkinj@gao.gov

RE: GAO 2013 Exposure Draft – *Standards for Internal Control in the Federal Government*

Dear Mr. Dalkin:

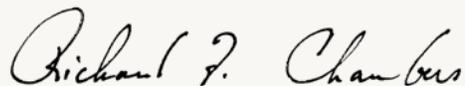
On behalf of the over 180,000 members of The Institute of Internal Auditors (The IIA), we are pleased to provide a letter of support for the U.S. Government Accountability Office 2013 Exposure Draft *Standards for Internal Control in the Federal Government*.

Since its original publication in 1983, the *Standards for Internal Control in the Federal Government*, commonly referred to as the “Green Book”, has been a much relied upon resource to meet the needs of federal, state and local governments and the public each serves. We believe the proposed revisions, which reflect proactive efforts to mirror the changes embodied in the 2013 revision of COSO’s Internal Control: Integrated Framework to be very appropriate. We would also like to acknowledge the contributions of The IIA’s Public Sector Committee Chair (and City Auditor for Austin, Texas), Kenneth Mory, for his participation as a member of the Green Book Advisory Council.

The IIA remains committed to assisting public sector auditors in the effective discharge of their important duties and will continue to take proactive efforts towards enhancing and elevating the role and stature of auditors in the public sector. We fully support these the Green Book as an effective means to outline what constitutes effective internal controls in a public sector context.

Thank you for the opportunity to provide our comments. The IIA values its relationship with the GAO, and we look forward to continued collaboration in developing and enhancing effective internal control tools for public sector internal audit practitioners.

Best regards,



Richard F. Chambers, CIA, CGAP, CCSA, CRMA
President and Chief Executive Officer