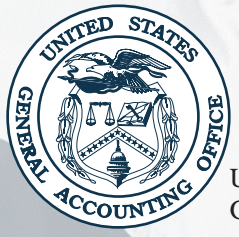
Financial Audit Manual

Volume I



United States
General Accounting Office

President's Council on
Integrity & Efficiency

GAO-01-765G

[This page intentionally left blank.]