

**TAREA 1- Traduzca al español el siguiente texto.**

**Chapter 1: Foundation and Principles for the Use and Application of Government Auditing Standards**

Performance audit objectives vary widely and include assessments of program effectiveness, economy, and efficiency; internal control; compliance; and prospective analyses. Audit objectives may also pertain to the current status or condition of a program. These overall objectives are not mutually exclusive. For example, a performance audit with an objective of determining or evaluating program effectiveness may also involve an additional objective of evaluating the program's internal controls. Key categories of performance audit objectives include the following:

- a. Program effectiveness and results audit objectives. These are frequently interrelated with economy and efficiency objectives. Audit objectives that focus on program effectiveness and results typically measure the extent to which a program is achieving its goals and objectives. Audit objectives that focus on economy and efficiency address the costs and resources used to achieve program results.
- b. Internal control audit objectives. These relate to an assessment of one or more aspects of an entity's system of internal control that is designed to provide reasonable assurance of achieving effective and efficient operations, reliability of reporting for internal and external use, or compliance with provisions of applicable laws and regulations. Internal control objectives also may be relevant when determining the cause of unsatisfactory program performance. Internal control is a process effected by an entity's oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved. Internal control comprises the plans, methods, policies, and procedures used to fulfill the mission, strategic plan, goals, and objectives of the entity.
- c. Compliance audit objectives. These relate to an assessment of compliance with criteria established by provisions of laws, regulations, contracts, and grant agreements, or other requirements that could affect the acquisition, protection, use, and disposition of the entity's resources and the quantity, quality, timeliness, and cost of services the entity produces and delivers. Compliance requirements can be either financial or nonfinancial.
- d. Prospective analysis audit objectives. These provide analysis or conclusions about information that is based on assumptions about events that may occur in the future, along with possible actions that the entity may take in response to the future events.

(365 palabras)

**TAREA 2- Lea el siguiente texto y complete los espacios en blanco numerados del 1 al 10 con una de las opciones propuestas para cada uno de ellos escribiendo la letra correspondiente.**

The first section of this chapter sets 1\_\_\_\_\_ fundamental ethical principles for auditors in the government environment. The second section establishes independence standards and provides guidance 2\_\_\_\_\_ this topic for auditors 3\_\_\_\_\_ financial audits, attestation engagements, reviews of financial statements, and performance audits under 4\_\_\_\_\_ accepted government auditing standards (GAGAS). This section emphasizes the importance of independence of the auditor and the audit organization. The third section establishes the 5\_\_\_\_\_ for the auditor's use of professional judgment and provides related application guidance. The requirements of this chapter are intended to be followed in 6\_\_\_\_\_ with all other applicable GAGAS requirements.

The ethical principles presented in this section provide the foundation, discipline, and structure, as well as the environment, that influence the application of GAGAS.<sup>17</sup>

7\_\_\_\_\_ auditing is essential to government accountability to the public, the public expects audit organizations and auditors who perform their work 8\_\_\_\_\_ GAGAS to follow ethical principles. Management of the audit organization sets the 9\_\_\_\_\_ for ethical behavior throughout the organization by maintaining an ethical culture, clearly communicating acceptable behavior and expectations to each employee, and creating an environment that reinforces and encourages ethical behavior throughout all 10\_\_\_\_\_ of the organization.

1- a) up	b) in	c) forth	d) down
2- a) on	b) in	c) for	d) about
3- a) developing	b) doing	c) conducting	d) making
4- a) widely	b) globally	c) genuinely	d) generally
5- a) standard	b) rule	c) provision	d) norm
6- a) cooperation	b) conjunction	c) combination	d) coordination
7- a) although	b) besides	c) because	d) due to
8- a) according to	b) in accordance to	c) in accordance with	d) according with
9- a) tone	b) mood	c) scene	d) scenery
10- a) levels	b) stages	c) phases	d) layers