

**Acronyms used on CGFM examinations I, II and III
(Revised examinations, 2019)**

AICPA: American Institute of Certified Public Accountants

ACFR: Annual Comprehensive Financial Report

CFO: Chief Financial Officer

CGFM: Certified Government Financial Manager

COSO: Committee of Sponsoring Organizations of the Treadway Commission

DATA Act: Digital Accountability and Transparency Act

ERP: Enterprise Resource Planning

FASAB: Federal Accounting Standards Advisory Board

FASB: Financial Accounting Standards Board

FIFO: First-in, First-out

GAAP: Generally Accepted Accounting Principles

GAO: Government Accountability Office

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association

GPRA: Government Performance and Results Act

LIFO: Last-in, First-out

MD&A: Management's Discussion and Analysis

OMB: Office of Management and Budget

OPEB: Other Post-Employment Benefits

PAR: Performance and Accountability Report

RSI: Required Supplementary Information

SEA: Service Efforts and Accomplishments

SEC: Securities and Exchange Commission

SFFAS: Statement of Federal Financial Accounting Standards

SSAE: Statements on Standards for Attestation Engagements