

**From:** [William Blend](#)  
**To:** [Yellow Book Comments](#)  
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In viewing the exposure draft dated April 2017 for the yellow book there is no discussion of what if any internal control model should be evaluated in a government audit. Does the GAO intend to incorporate the Green Book's version of the internal control model? This is important to the audit community to ensure there is consistency in what internal control model is evaluate. The uniform guidance references the green book and COSO models but from my review of the yellow book draft it appears silent on this matter yet the requirement to evaluate and report on internal controls remains.

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