



GOVERNMENT ACCOUNTABILITY OFFICE

Standards for Internal Control in the Federal Government—2025

Revision

AGENCY: U.S. Government Accountability Office.

ACTION: Notice of document availability.

SUMMARY: The U.S. Government Accountability Office (GAO) has issued its 2025 revision to *Standards for Internal Control in the Federal Government*, also known as the “Green Book.” To help ensure that the standards continue to meet the needs of the Federal community and the public it serves, the Comptroller General of the United States established the Advisory Council on Standards for Internal Control in the Federal Government (Green Book Advisory Council) to provide input on revisions to the Green Book.

DATES: The 2025 revision is effective beginning with fiscal year 2026 and the Federal Managers' Financial Integrity Act of 1982 reports covering that year. Early implementation is permitted.

FOR FURTHER INFORMATION CONTACT: James R. Dalkin, Director, Financial Management and Assurance, dalkinj@gao.gov or (202) 512-9535. Please submit questions to GreenBook@gao.gov.

SUPPLEMENTARY INFORMATION: This 2025 revision of the standards has gone through an extensive deliberative process, including public comments received on *Standards for Internal Control in the Federal Government* 2024 Exposure Draft issued last June and input from the Green Book Advisory Council on the changes. This revision provides additional requirements, guidance, and resources to help managers address risk areas related to fraud; improper payments; information security; and the implementation

of new or substantially changed programs, including emergency assistance programs. The 2025 revision to *Standards for Internal Control in the Federal Government* is available in electronic format in a searchable digital version and also for download from GAO's webpage at www.gao.gov using GAO-25-107721 as the report number. It will also be available for sale in hardcopy from the Government Publishing Office (GPO) in the near future at <http://bookstore.gpo.gov> or other GPO locations listed there. GAO-25-107721 may be used to find its GPO stock number and ISBN.

Authority: 31 U.S.C. 3512(c), (d).

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