

**Marcia B. Buchanan**  
**Assistant Director, Government Auditing Standards, GAO**

Marcia Buchanan is Assistant Director, Government Auditing Standards, in GAO's Financial Management and Assurance Team. She has responsibility for maintaining, interpreting, and promoting *Government Auditing Standards*, commonly known as the "yellow book," and serves as a staff aide to the Advisory Council on Government Auditing Standards. She also participates for GAO with the International Organization of Supreme Audit Institutions' Auditing Standards Committee and as an expert for working on proposed international auditing standards.

During her more than 30 year GAO career, Ms. Buchanan has gained extensive audit experience on financial audits, and on performance audits of audit quality, single audit, and other issues. Ms. Buchanan has worked on GAO's recent work on the single audit process as well as the use of single audit as an accountability mechanism for the Recovery Act. She has received numerous awards, including GAO's Meritorious Service Award in 1983 and 1999, the Comptroller General's Integrity Award in 2002 and 2006, and the Association of Government Accountant's Achievement of the Year Award and Educator's Award.

Ms. Buchanan is a frequent speaker at professional conferences and training sessions on issues impacting government auditors and accountability professionals, as well as for CPA firms that conduct audits of government programs.

Ms. Buchanan graduated from Virginia Tech and attended the Federal Executive Institute. She is a Certified Public Accountant, a Certified Government Financial Manager, and a member of the American Institute of Certified Public Accountants, serving on the Government Performance and Accountability Committee and previously on its Government Accounting and Auditing Committee and Single Audit Working Group, and currently as an observer to several AICPA auditing standard task forces.