

1. Record Nr.	UNINA990008254580403321
Autore	British Information Services
Titolo	Broadsting in Britain / prepared for British Information Services ..
Pubbl/distr/stampa	London : s.n., 1975
Descrizione fisica	48 p. : ill. ; 24 cm
Locazione	ILFGE
Collocazione	FF Per.049(75,2)
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
2. Record Nr.	UNINA9910973722903321
Autore	Pickett K. H. Spencer
Titolo	The essential guide to internal auditing // Spencer Pickett
Pubbl/distr/stampa	Chichester, West Sussex, : Wiley, 2011
ISBN	9786613405111 9781119973843 1119973848 9781119973829 1119973821 9781283405119 1283405113 9781119977056 1119977053
Edizione	[2nd ed.]
Descrizione fisica	1 online resource (381 p.)
Disciplina	657.458
Soggetti	Auditing, Internal Auditing
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia

Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	THE ESSENTIAL GUIDE TO INTERNAL AUDITING; CONTENTS; List of Abbreviations; 1 Introduction; Introduction; 1.1 Reasoning behind the Book; 1.2 The IIA Standards and Links to the Book; 1.3 How to Navigate around the Book; 1.4 The Essential Guide as a Development Tool; 1.5 The Development of Internal Auditing; Summary and Conclusions; Endnotes; 2 Corporate Governance Perspectives; Introduction; 2.1 The Agency Model; 2.2 Corporate Ethics and Accountability; 2.3 International Scandals and Their Impact; 2.4 Models of Corporate Governance; 2.5 The Institute of Internal Auditors; 2.6 The External Audit 2.7 The Audit Committee 2.8 Internal Audit; 2.9 The Link to Risk Management and Internal Control; 2.10 Reporting on Governance, Risk and Internal Controls; 2.11 New Developments; Summary and Conclusions; Endnotes; 3 Managing Risk; Introduction; 3.1 What is Risk?; 3.2 The Risk Challenge; 3.3 Risk Management Process; 3.4 Mitigation through Controls; 3.5 Risk Registers and Appetites; 3.6 The Risk Policy; 3.7 Enterprise-Wide Risk Management; 3.8 Control Self-Assessment; 3.9 Embedding Risk Management; 3.10 The Internal Audit Role in Risk Management; 3.11 New Developments; Summary and Conclusions Endnotes 4 Internal Controls; Introduction; 4.1 Why Controls?; 4.2 Control Framework - COSO; 4.3 Control Framework - CoCo; 4.4 Other Control Models; 4.5 Links to Risk Management; 4.6 Control Mechanisms; 4.7 Importance of Procedures; 4.8 Integrating Controls; 4.9 The Fallacy of Perfection; 4.10 The Complete Control Model; 4.11 New Developments; Summary and Conclusions; Endnotes; 5 The Internal Audit Role; Introduction; 5.1 Defining Internal Audit; 5.2 The Four Main Elements; 5.3 The Audit Charter; 5.4 Audit Services; 5.5 Independence; 5.6 Audit Ethics; 5.7 Police Officer versus Consultant 5.8 Managing Expectations through Web Design 5.9 Audit Competencies; 5.10 Training and Development; 5.11 New Developments; Summary and Conclusions; Endnotes; 6 Professionalism; Introduction; 6.1 Audit Professionalism; 6.2 Internal Auditing Standards; 6.3 Due Professional Care; 6.4 Professional Consulting Services; 6.5 The Quality Concept; 6.6 Supervision; 6.7 Internal Review; 6.8 External Reviews; 6.9 Marketing the Audit Role; 6.10 Creating the Audit Image; 6.11 New Developments; Summary and Conclusions; Endnotes; 7 The Audit Approach; Introduction; 7.1 The Risk-Based Systems Approach 7.2 Control Risk Self-Assessment (CRSA) 7.3 The CRSA Process; 7.4 Integrating Self-Assessment and Audit; 7.5 Fraud Investigations; 7.6 Information Systems Auditing; 7.7 Compliance; 7.8 Value for Money (VFM); 7.9 The Consulting Approach; 7.10 The 'Right' Structure; 7.11 New Developments; Summary and Conclusions; Endnotes; 8 Setting an Audit Strategy; Introduction; 8.1 Risk-Based Strategic Planning; 8.2 Resourcing the Strategy; 8.3 Managing Performance; 8.4 The Auditor Appraisal Scheme; 8.5 Methods of Staff Appraisal; 8.6 The Audit Manual; 8.7 Time Monitoring System; 8.8 Audit Planning Process 8.9 The Annual Audit Plan
Sommario/riassunto	The Second Edition of The Essential Guide to Internal Auditing is a condensed version of the Handbook of Internal Auditing, Third Edition. It shows internal auditors and students in the field how to understand the audit context and how this context fits into the wider corporate agenda. The new context is set firmly within the corporate governance, risk management, and internal control arena. The new edition includes

expanded coverage on risk management and is updated throughout to reflect the new IIA standards and current practice advisories. It also includes many helpful models,
