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Nota di contenuto	COSO ENTERPRISE RISK MANAGEMENT: Establishing Effective Governance, Risk, and Compliance Processes; Contents; Preface; Chapter 1: Introduction: Enterprise Risk Management Today; The COSO Internal Controls Framework: How Did We Get Here?; The COSO Internal Controls Framework; COSO Internal Controls: The Principal Recognized Internal Controls Standard; An Introduction to COSO ERM; Governance, Risk, and Compliance; Global Computer Products: Our Example Company; Chapter 2: Importance of Governance, Risk, and Compliance Principles; Road to Effective GRC Principles; Importance of GRC Governance Risk Management Component of GRCGRC and Enterprise Compliance; Importance of Effective GRC Practices and Principles; Chapter 3: Risk Management Fundamentals; Fundamentals: Risk Management Phases; Other Risk Assessment Techniques; Chapter 4: COSO ERM Framework; ERM Definitions and Objectives: A Portfolio View of Risk; COSO ERM Framework Model; Other Dimensions of the ERM Framework; Chapter 5: Implementing ERM in the Enterprise; Roles and Responsibilities of an

Enterprise Risk Management Function; Risk Management Policies, Standards, and Strategies; Business, IT, and Risk Transfer Processes Risk Management Reviews and Corrective Action PracticesERM Communications Approaches; CRO and an Effective Enterprise Risk Management Function; Chapter 6: Importance of Strong Enterprise Governance Practices; History and Background of Enterprise Governance: A U.S. Perspective; Enterprise Integrity and Ethical Behavior; Disclosure and Transparency; Rights and Equitable Treatment of Shareholders and Key Stakeholders; Governance Role and Responsibilities of the Board; Governance as a Key Element of GRC; Chapter 7: Enterprise Compliance Issues Today; Compliance Issues Today
Establish a Compliance Assessment TeamCompliance Risk Assessments and Compliance Program Reviews; Work Unit-Level Compliance Tracking and Review Processes; Compliance-Related Procedures and Staff Education Programs; Enterprise Hotline Compliance and Whistleblower Support; Assessing the Overall Enterprise Compliance Program; Chapter 8: Integrating ERM with COSO Internal Controls; COSO Internal Controls Background and Earlier Legislation; Efforts Leading to the Treadway Commission; COSO Internal Controls Framework; COSO Internal Controls and COSO ERM: Compared Chapter 9: Sarbanes-Oxley and Enterprise Risk Management ConcernsSarbanes-Oxley Act Background; SOx Legislation Overview; Enterprise Risk Management and SOx Section 404 Reviews; Internal Controls Reporting and Materiality; PCAOB Risk-Based Auditing Standards; Sarbanes-Oxley: The Other Sections; SOx and COSO ERM; Chapter 10: Corporate Culture and Risk Portfolio Management; Whistleblower and Hotline Functions; Risk Portfolio Management; Integrated Enterprise-Wide Risk Management; Chapter 11: OCEG Capability Model GRC Standards; GRC Capability Model "Red Book" Other OCEG Materials: The "Burgundy Book"

Sommario/riassunto

A fully updated, step-by-step guide for implementing COSO's Enterprise Risk Management. COSO Enterprise Risk Management, Second Edition clearly enables organizations of all types and sizes to understand and better manage their risk environments and make better decisions through use of the COSO ERM framework. The Second Edition discusses the latest trends and pronouncements that have affected COSO ERM and explores new topics, including the PCAOB's release of AS5; ISACA's recently revised CobiT; and the recently released IIA Standards. Offers you expert advice on how to carry out internal control responsibilities more efficiently. Updates you on the ins and outs of the COSO Report and its emergence as the new platform for understanding all aspects of risk in today's organization. Shows you how an effective risk management program, following COSO ERM, can help your organization to better comply with the Sarbanes-Oxley Act. Knowledgeably explains how to implement an effective ERM program. Preparing professionals develop and follow an effective risk culture, COSO Enterprise Risk Management, Second Edition is the fully revised, invaluable working resource that will show you how to identify risks, avoid pitfalls within your corporation, and keep it moving ahead of the competition.
