

1. Record Nr.	UNINA9910143561603321
Autore	Ruppel Warren
Titolo	Not-for-profit audit committee best practices [[electronic resource] /] / Warren Ruppell
Pubbl/distr/stampa	Hoboken, N.J., : John Wiley & Sons, c2006 [2005]
ISBN	1-119-20119-5 1-280-34354-0 9786610343546 0-471-77016-7
Descrizione fisica	1 online resource (178 p.)
Collana	Wiley best practices
Disciplina	657.45 657/.45
Soggetti	Nonprofit organizations - Auditing Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	NOT-FOR-PROFIT AUDIT COMMITTEE BEST PRACTICES; About the Author; Contents; Preface; Chapter 1: Background and Regulatory Issues; TYPES OF NOT-FOR-PROFIT ORGANIZATIONS COVERED BY THIS BOOK; UNIQUE CHARACTERISTICS OF NOT-FOR-PROFIT ORGANIZATIONS; FINANCIAL REPORTING ENVIRONMENT OF NOT-FOR-PROFIT ORGANIZATIONS; USERS OF NOT-FOR-PROFIT ORGANIZATION FINANCIAL STATEMENTS; REGULATORY ENVIRONMENT OF NOT-FOR-PROFIT ORGANIZATIONS; SUMMARY; Chapter 2: Establishing an Audit Committee and Determining Its Charter; CHARTER AND BYLAWS REVIEW; AUDIT COMMITTEE MEMBERS; NUMBER OF AUDIT COMMITTEE MEETINGS MEETING ATTENDANCEMINUTES OF MEETINGS; DESIGNATION OF COMMITTEE CHAIR; DESIGNATION OF A COMMITTEE SECRETARY; TERMS OF AUDIT COMMITTEE APPOINTMENTS; STAGGERING AUDIT COMMITTEE MEMBER TERMS; ANNUAL REVIEW AND REPORTING OF AUDIT COMMITTEE ACTIVITIES; ABILITY TO HIRE OUTSIDE COUNSEL AND OTHER ADVISORS; CONFLICTS-OF-INTEREST STATEMENTS; SUMMARY; Chapter 3: Responsibilities of Internal Control over Financial

Reporting; INTERNAL CONTROL BASICS; RISKS OF MANAGEMENT  
OVERRIDE OF CONTROLS; RELATIONSHIP OF INTERNAL CONTROL TO  
FINANCIAL REPORTING  
OPTIONS FOR REPORTING BY MANAGEMENT AND INDEPENDENT  
AUDITORS ON INTERNAL CONTROLSUMMARY; Chapter 4:  
Understanding and Addressing the Risks of Fraud; DEFINITION OF  
FRAUD; FRAUD IN RELATION TO FINANCIAL REPORTING; THE AUDIT  
COMMITTEE'S ROLE IN PREVENTING AND DETECTING FRAUD; FRAUD  
RISK FACTORS TO CONSIDER; SUMMARY; Chapter 5: Defining the Role  
of the Internal Audit Function; DEFINITION OF AN INTERNAL AUDIT  
FUNCTION; RELATIONSHIP OF THE AUDIT COMMITTEE TO THE  
INTERNAL AUDIT FUNCTION; INTERNAL AUDIT FUNCTION'S ROLE IN  
SUPPORTING MANAGEMENT ASSERTIONS ABOUT INTERNAL CONTROL;  
SUMMARY  
Chapter 6: Establishing an Effective Whistleblower ProgramSARBANES-  
OXLEY REQUIREMENTS FOR AUDIT COMMITTEES RELATIVE TO  
WHISTLEBLOWERS; PROTECTING WHISTLEBLOWERS FROM RETALIATION;  
SUMMARY; Chapter 7: Audit Committee's Relationship with the  
Independent Auditor; DEFINING THE BROAD RELATIONSHIP OF THE  
AUDIT COMMITTEE AND THE INDEPENDENT AUDITOR; PROCURING THE  
SERVICES OF AN INDEPENDENT AUDITOR; UNDERSTANDING THE  
INDEPENDENT AUDIT OF FINANCIAL STATEMENTS; MONITORING THE  
INDEPENDENCE OF THE INDEPENDENT AUDITOR; COMMUNICATIONS  
RECEIVED FROM THE INDEPENDENT AUDITOR  
OPTIONAL ATTESTATION ABOUT MANAGEMENT'S ASSERTIONS  
REGARDING INTERNAL CONTROL OVER FINANCIAL  
REPORTINGSUMMARY; Chapter 8: An Audit Committee Action Plan;  
HOLDING AN ORGANIZATIONAL MEETING; REVIEWING THE AUDIT PLAN  
WITH THE INDEPENDENT AUDITOR; REVIEWING THE AUDIT RESULTS  
AND DRAFT FINANCIAL STATEMENTS; REVIEWING THE INDEPENDENT  
AUDITOR'S MANAGEMENT LETTER AND ADDRESSING INTERNAL  
CONTROL ISSUES; HOLDING EXECUTIVE SESSIONS; SUMMARY; Index

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Sommario/riassunto

How can not-for-profit organizations be sure they play by the rules when the rules aren't clear?Due to recent, very public accounting scandals and the resulting Sarbanes-Oxley Act and other regulations, public companies have strict guidance on financial governance and accounting, including the functions and responsibilities of audit committee members. Though not-for-profit organizations are subject to increased scrutiny, there has been no detailed guidance for their audit committees. This book fills the void and helps not-for-profit organizations answer these questions:\* In today's

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2. Record Nr.	UNINA9910975057303321
Autore	Beitinger-Lee Verena
Titolo	(Un)Civil society and political change in Indonesia : a contested arena / / Verena Beitinger-Lee
Pubbl/distr/stampa	London ; ; New York : , : Routledge, , 2009
ISBN	1-135-24760-9 0-203-86879-X 1-283-96978-5 1-135-24761-7
Edizione	[1st ed.]
Descrizione fisica	1 online resource (320 p.)
Collana	Routledge studies on civil society in Asia ; ; 2 Routledge studies on civil society in Asia
Altri autori (Persone)	CoganJohn J MorrisPaul <1951-> PrintMurray
Disciplina	320.9598
Soggetti	Civil society - Indonesia Democracy - Indonesia Indonesia Politics and government 1998-
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 (p. [266]-293) and index.
Nota di contenuto	An uneasy correlation : (un)civil society and democracy -- Historical and political framework for civil society formation in Indonesia -- Walking a tightrope : civil society under Suharto -- Between reform and regression : post-Suharto state and politics -- A contested arena : civil society in post-Suharto Indonesia -- The rise of uncivil society -- Summary and conclusion : (un)civil society and the future of democracy in Indonesia.
Sommario/riassunto	(Un) Civil Society and Political Change in Indonesia provides critical analysis of Indonesia's civil society and its impact on the country's democratization efforts that does not only take the classical, pro-democratic actors of civil society into account but also portrays uncivil groups and their growing influence on political processes. Beitinger-Lee offers a revised categorization of civil society, including a model to define the sphere of 'uncivil society' more closely and to identify several

subcategories of uncivil society. This is the first book to portrays  
various un

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