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ASSESSING THE ADEQUACY OF EXISTING DOCUMENTATIONDOCUMENTATION OF ENTITY-LEVEL CONTROL POLICIES AND PROCEDURES; DOCUMENTING ACTIVITY-LEVEL CONTROLS; SARBANES-OXLEY AUTOMATED COMPLIANCE TOOLS; COORDINATING WITH THE INDEPENDENT AUDITORS; Appendix 5A ACTION PLAN: DOCUMENTATION; Appendix 5B LINKAGE OF SIGNIFICANT CONTROL OBJECTIVES TO EXAMPLE CONTROL POLICIES AND PROCEDURES; CHAPTER 6 TESTING AND EVALUATING ENTITY-LEVEL CONTROLS; OVERALL OBJECTIVE OF TESTING ENTITY-LEVEL CONTROLS; TESTING TECHNIQUES; EVALUATING THE EFFECTIVENESS OF ENTITY-LEVEL CONTROLS; DOCUMENTING TEST RESULTS
COORDINATING WITH THE INDEPENDENT AUDITORSAppendix 6A ACTION PLAN: TESTING EVALUATING ENTITY-LEVEL CONTROLS; Appendix 6B SURVEY TOOLS; Appendix 6C EXAMPLE INQUIRIES OF MANAGEMENT REGARDING ENTITY-LEVEL CONTROLS; CHAPTER 7 TESTING AND EVALUATING ACTIVITY-LEVEL CONTROLS; INTRODUCTION; CONFIRM YOUR UNDERSTANDING OF THE DESIGN OF CONTROLS; ASSESSING THE EFFECTIVENESS OF DESIGN; OPERATING EFFECTIVENESS; EVALUATING TEST RESULTS; DOCUMENTATION OF TEST PROCEDURES AND RESULTS; COORDINATING WITH THE INDEPENDENT AUDITORS; Appendix 7A ACTION PLAN: DOCUMENTATION; Appendix 7B EXAMPLE INQUIRIES
CHAPTER 8 EVALUATING CONTROL DEFICIENCIES AND REPORTING ON INTERNAL CONTROL EFFECTIVENESSCONTROL DEFICIENCIES; EVALUATING CONTROL DEFICIENCIES; ANNUAL AND QUARTERLY REPORTING REQUIREMENTS; EXPANDED REPORTING ON MANAGEMENT'S RESPONSIBILITIES FOR INTERNAL CONTROL; COORDINATING WITH THE INDEPENDENT AUDITORS AND LEGAL COUNSEL; Appendix 8A ACTION PLAN: REPORTING; INDEX

Sommario/riassunto

Now fully revised and updated, the Third Edition of How to Comply with Sarbanes-Oxley Section 404: Assessing the Effectiveness of Internal Control is the perfect starting point for companies with no previous SOX experience. Packed with practice aids including forms, checklists, illustrations, diagrams, and tables, the new edition leads auditing professionals through every step of the audit processes associated with Section 404 compliance.
