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Nota di contenuto	THE SARBANES-OXLEY SECTION 404 IMPLEMENTATION TOOLKIT, Second Edition; Contents; About the Author; Preface; Acknowledgments; Part I: Tools for Management; ADM-1: General Work Program; ADM-2: Project Planning Summary; ADM-2A: Checklist for Summarizing Project Team Competence and Objectivity; ADM-2B.1: Worksheet for Determining and Documenting Significant Accounts and Disclosures; ADM-2B.2: Mapping of Business Processes to Significant Accounts and Disclosures; ADM-2C: Example Inquiries to Identify Changes to Internal Control; ADM-3: Senior Management Review Checklist ADM-4: Checklist for Preparation of Management's Report on Internal Control EffectivenessPart II: Documentation of Internal Control Design; DOC-1: Work Program for the Review of Documentation of Entity-Level Controls; DOC-1A: Assessment of Internal Control Effectiveness: Overall Approach to Review of the Documentation of Entity-Level Controls; DOC-1B: Assessment of Internal Control Effectiveness: Checklist for the Review of the Documentation of Entity-Level Controls;

DOC-2: Work Program for the Review of Documentation of Activity-Level Controls
DOC-2A: Assessment of Internal Control Effectiveness: Overall Approach to Review of the Documentation of Activity-Level Controls
DOC-2B: Assessment of Internal Control Effectiveness: Checklist for the Review of the Documentation of a Significant Transaction or Business Unit/Location; DOC-3: Documentation Techniques and Selected Examples for Routine Transactions; DOC-4: Checklist for Evaluating SOX 404 Software; Part III: Internal Control Testing Programs; Entity-Level Controls Testing Tools; TST-ENT-1: Summary of Observations and Conclusions about Entity-Level Control Effectiveness
TST-ENT-1A: Checklist for Small Business Entity-Level Controls
TST-ENT-2: Work Program for Testing Entity-Level Control Effectiveness; TST-ENT-3: Index to Tests of Entity-Level Controls: Inquiries and Surveys; TST-ENT-3A: Entity-Level Tests of Operating Effectiveness: Inquiry Note Sheets-Management; TST-ENT-3B: Entity-Level Tests of Operating Effectiveness: Inquiry Note Sheets-Board Members; TST-ENT-3C: Entity-Level Tests of Operating Effectiveness: Inquiry Note Sheets-Audit Committee Members; TST-ENT-3D: Entity-Level Tests of Operating Effectiveness: Inquiry Note Sheets-Employees
TST-ENT-3E: Example Employee Survey
TST-ENT-4: Index to Tests of Entity-Level Controls: Inspection of Documentation; TST-ENT-4A: Worksheet to Document Inspection of Documentation of Performance of Entity-Level Controls; TST-ENT-5: Index to Tests of Entity-Level Controls: Observation of Operations; TST-ENT-5A: Worksheet to Document Observation of Operation of Entity-Level Controls; TST-ENT-6: Index to Tests of Entity-Level Controls: Reperformance of Controls; TST-ENT-6A: Worksheet to Document Reperformance of Entity-Level Controls
TST-ENT-7: Work Program for Reviewing a Report on IT General Control Effectiveness

Sommario/riassunto

Now updated and fully revised, The Sarbanes-Oxley Section 404 Implementation Toolkit, Second Edition helps large or small companies continue to meet the complex internal control reporting requirements of Sarbanes-Oxley. Brimming with a wealth of forms and checklists, the new edition helps you get up to speed quickly with SOX 404 requirements and makes the compliance process repeatable, more efficient, and more effective.
