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Titolo	Internal control audit and compliance : documentation and testing under the new COSO framework // Lynford Graham
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Edizione	[1st edition]
Descrizione fisica	1 online resource (431 p.)
Collana	Wiley Corporate F&A Series
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Disciplina	657/.458
Soggetti	Auditing, Internal
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	What we all share -- Setting the scope of your documentation project: identifying the core -- The risk assessment component -- Control environment -- Control activities -- Information and communication -- Monitoring -- Evidence and testing -- Developing questionnaires and conducting interviews -- Assessing the severity of identified controls deficiencies -- Reporting requirements -- Project management and tools assessment design -- Illustrative forms and templates -- Summing up.
Sommario/riassunto	"Ease the transition to the new COSO framework with practical strategyInternal Control Audit and Compliance provides complete guidance toward the latest framework established by the Committee of Sponsoring Organizations (COSO). With clear explanations and expert advice on implementation, this helpful guide shows auditors and accounting managers how to document and test internal controls over financial reporting with detailed sections covering each element of the framework. Each section highlights the latest changes and new points of emphasis, with explicit definitions of internal controls and how they should be assessed and tested. Coverage includes easing the transition from older guidelines, with step-by-step instructions for implementing the new changes. The new framework identifies seventeen new

principles, each of which are explained in detail to help readers understand the new and emerging best practices for efficiency and effectiveness. The revised COSO framework includes financial and non-financial reporting, as well as both internal and external reporting objectives. It is essential for auditors and controllers to understand the new framework and how to document and test under the new guidance. This book clarifies complex codification and provides an effective strategy for a more rapid transition. Understand the new COSO internal controls framework Document and test internal controls to strengthen business processes Learn how requirements differ for public and non-public companies Incorporate improved risk management into the new framework The new framework is COSO's first complete revision since the release of the initial framework in 1992. Companies have become accustomed to the old guidelines, and the necessary procedures have become routine - making the transition to align with the new framework akin to steering an ocean liner. Internal Control Audit and Compliance helps ease that transition, with clear explanation and practical implementation guidance"--

2. Record Nr. UNINA9911004708503321

Autore Wulhorst Burkhard

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