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	Titolo	I servizi pubblici locali tra equità ed efficienza / Amedeo Donati ... [et al.] ; a cura di Giuseppe Bognetti e Italo Magnani
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	Autore	Schaeffer Mary S
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Accounts Payable and Sarbanes-Oxley: Strengthening Your Internal Controls; Contents; Preface; Acknowledgments; Part I: The Basics; Chapter 1: Sarbanes-Oxley: How It Applies to Accounts Payable; BACKGROUND; OVERVIEW OF THE ACT; EFFECTIVE DATES OF THE ACT; WHISTLEBLOWER PROTECTIONS; AUDITOR INDEPENDENCE: THE PROBLEM; AUDITOR INDEPENDENCE: THE NEW REQUIREMENTS; TIMELY DISCLOSURE; HOW MATERIAL EVENTS ARE REPORTED; MANAGEMENT ASSESSMENT OF INTERNAL CONTROLS; AUDITORS' ASSESSMENT OF INTERNAL CONTROLS; CORPORATE RESPONSIBILITY; SUBCERTIFICATIONS; USING THE ACT TO FOSTER CHANGE; DIRECTORS INSURANCE CONCLUDING THOUGHTS Chapter 2: Compliance Alternatives: Outsourcing and the COSO Framework; OUTSOURCING; SARBANES-OXLEY REQUIREMENTS IF USING AN OUTSOURCER; MECHANISM FOR DEMONSTRATING APPROPRIATE CONTROLS; COSO FRAMEWORK: BACKGROUND; COSO OBJECTIVES: ENTERPRISE RISK; ENTERPRISE RISK MANAGEMENT; CONCLUDING THOUGHTS; Chapter 3: Invoice Processing; PURCHASE ORDERS; PURCHASE ORDER PROBLEMS; DOCUMENTATION; FLOWCHARTS; INVOICE HANDLING: CLEAR INSTRUCTIONS; APPROVAL PROCESS; THREE-WAY MATCH; SMALL-DOLLAR INVOICES; CONTRACT COMPLIANCE; FRAUD; SEGREGATION OF DUTIES; MASTER VENDOR FILE ELECTRONIC INVOICING MONTH-END CLOSE; YEAR-END CLOSE; RECOMMENDED INVOICE-PROCESSING PRACTICES; CONCLUDING THOUGHTS; Part II: Payment Process; Chapter 4: Checks; AUTHORIZED SIGNERS AND BOARD DELEGATIONS; CHECK SIGNERS; DOCUMENTATION: CHECK SIGNERS AND ACCOUNTS; CHECK STOCK; CHECK-SIGNING PROCEDURES; FACSIMILE SIGNER; RUSH CHECKS; MAILING CHECKS; OUTSOURCING CHECK PRINTING; CHECK REQUEST FORMS; POSITIVE PAY; RECONCILE BANK STATEMENTS; RECURRING PAYMENTS; CONCLUDING THOUGHTS; Chapter 5: Purchasing Cards; P-CARD GROWTH; TYPICAL USAGE THE SURVEY: HOW HAS SARBANES-OXLEY AFFECTED YOUR P-CARD OPERATIONS? WHY COMPLY IF YOU DON'T HAVE TO?; IMPLEMENTATION RESOURCES; WHO'S DOING THE WORK?; SARBANES-OXLEY IMPACT ON P-CARD PROGRAMS; SARBANES-OXLEY FACTOR IN CHANGE; HAS SARBANES-OXLEY FORCED CHANGE?; ADDITIONAL CONTROL FEATURES; WHAT'S BEING CERTIFIED?; RAMIFICATIONS OF NOT SIGNING; CONCLUDING THOUGHTS; Chapter 6: Electronic Payments: Alternatives to the Paper Check; WIRE TRANSFERS; AUTOMATED CLEARINGHOUSE (ACH); DAILY RECONCILIATIONS; CONCLUDING THOUGHTS; Part III: Functions Related to and Often Handled in Accounts Payable Chapter 7: Travel and Entertainment Expense Processing BAD PRACTICES; WRITTEN POLICIES; POLICY ENFORCEMENT; SPOT-CHECKING; EXCEPTIONS TO SPOT-CHECKING; WHO SUBMITS WHEN MULTIPLE EMPLOYEES ARE INVOLVED?; ELECTRONIC REIMBURSEMENT; T&E CARDS; EXCEL REPORTS; ONE-CARD PROGRAMS; CONCLUDING THOUGHTS; Chapter 8: Unclaimed Property (Escheat)*; STATE OF COMPLIANCE; EFFECT OF SARBANES-OXLEY ON PRIVATE COMPANY REPORTING; KEY ESCHATE ISSUES; COMPLIANCE; WHAT'S REQUIRED TO DO ESCHATE CORRECTLY?; COMMON NONCOMPLIANCE AREAS; SUBCERTIFICATIONS; SEGREGATION OF DUTIES; CONCLUDING THOUGHTS Chapter 9: 1099s and Other IRS-Related Information Reporting

""Accounts Payable and Sarbanes-Oxley cements Mary Schaeffer's reputation as the premier authority on accounts payable. She provides great detail on all aspects of the payables systems needed to comply with Sarbanes-Oxley. A must for every controller's bookshelf!""-Steven

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