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Nota di contenuto	THE SARBANES-OXLEY SECTION 404 IMPLEMENTATION TOOLKIT; Contents; About the Author; Preface; Acknowledgments; Part I: Tools for Management; ADM-1: General Work Program; PURPOSE; INSTRUCTIONS; ASSESSMENT OF INTERNAL CONTROL EFFECTIVENESS GENERAL WORK PROGRAM; ADM-2: Project Planning Summary; PURPOSE; INSTRUCTIONS; ASSESSMENT OF INTERNAL CONTROL EFFECTIVENESS PROJECT PLANNING; PROJECT TEAM MEMBERS AND RESPONSIBILITIES; PROJECT TEAM MEMBERS' COMPETENCE AND OBJECTIVITY; INTERNAL CONTROL INFORMATION SOURCES; PROJECT SCOPE; INTERNAL CONTROL DOCUMENTATION SOURCES; PROJECT SCHEDULE ADM-2A: Checklist for Summarizing Project Team Competence and ObjectivityPURPOSE; INSTRUCTIONS; ASSESSMENT OF INTERNAL CONTROL EFFECTIVENESS PROJECT TEAM COMPETENCE AND OBJECTIVITY; ADM-2B.1: Worksheet for Determining and Documenting Significant Accounts and Disclosures; PURPOSE; INSTRUCTIONS; ASSESSMENT OF INTERNAL CONTROL EFFECTIVENESS SIGNIFICANT

ACCOUNTS AND DISCLOSURES; ADM-2B.2: Mapping of Business Processes to Significant Accounts and Disclosures; PURPOSE; INSTRUCTIONS; ASSESSMENT OF INTERNAL CONTROL EFFECTIVENESS MAPPING OF BUSINESS PROCESSES TO SIGNIFICANT ACCOUNTS AND DISCLOSURES ASSETS/LIABILITIES AND EQUITY; REVENUES AND EXPENSES; APPENDIX: EXAMPLE ROUTINE BUSINESS PROCESSES/MAJOR TRANSACTIONS; ADM-2C: Example Inquiries to Identify Changes to Internal Control; PURPOSE; INSTRUCTIONS; EXAMPLE INQUIRIES TO IDENTIFY CHANGES TO INTERNAL CONTROL; EXAMPLE INQUIRIES; ADM-3: Summary of Control Deficiencies; PURPOSE; INSTRUCTIONS; APPENDIXES TO INSTRUCTIONS DEFINITIONS OF CONTROL DEFICIENCIES PARAGRAPHS 8 - 10 OF PCAOB AUDITING STANDARD NO. 2; EVALUATING THE SIGNIFICANCE OF CONTROL DEFICIENCIES PARAGRAPHS 130 - 140 OF PCAOB AUDITING STANDARD NO. 2 EXAMPLES OF SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES (APPENDIX D OF PCAOB AUDITING STANDARD NO. 2) ADDITIONAL GUIDANCE ON EVALUATING CONTROL DEFICIENCIES PCAOB STAFF QUESTIONS AND ANSWERS (JUNE 23, 2004); ASSESSMENT OF INTERNAL CONTROL EFFECTIVENESS SUMMARY OF CONTROL DEFICIENCIES; SUMMARY OF CONTROL DEFICIENCIES DEFINED BY PARAGRAPHS 139 AND 140 OF PCAOB AUDITING STANDARD NO. 2; SUMMARY OF CONTROL DEFICIENCIES COMMUNICATED FROM OTHERS; SUMMARY OF CONTROL DEFICIENCIES IDENTIFIED DURING REVIEW OF INTERNAL CONTROL DOCUMENTATION SUMMARY OF CONTROL DEFICIENCIES IDENTIFIED DURING TESTS OF CONTROL OPERATING EFFECTIVENESS EVALUATION OF AGGREGATED INCONSEQUENTIAL DEFICIENCIES; EVALUATION OF AGGREGATED SIGNIFICANT DEFICIENCIES; ADM-4: Senior Management Review Checklist; PURPOSE; INSTRUCTIONS; ASSESSMENT OF INTERNAL CONTROL EFFECTIVENESS SENIOR MANAGEMENT REVIEW CHECKLIST; ADM-5: Checklist for Preparation of Management's Report on Internal Control Effectiveness; PURPOSE; INSTRUCTIONS; CHECKLIST FOR MANAGEMENT'S REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROL OVER FINANCIAL REPORTING; REQUIRED REPORTING MATTERS OPTIONAL REPORTING MATTERS

Sommario/riassunto

The tools to manage ongoing Sarbanes-Oxley compliance In The Sarbanes-Oxley Section 404 Implementation Toolkit, author and consultant Michael Ramos provides a detailed road map to help companies not only streamline their compliance process, but also make the process manageable and repeatable year after year. The first book to provide detailed implementation practice aids for Sarbanes-Oxley 404 compliance, The Sarbanes-Oxley Section 404 Implementation Toolkit is packed with work programs, audit checklists, and examples that readers can tailor to meet their own unique needs. Featur