

|                         |  |
|-------------------------|--|
| 1. Record Nr.           | UNINA9911020357703321  |
| Autore                  | Pickett K. H. Spencer  |
| Titolo                  | Audit planning : a risk-based approach / / K.H. Spencer Pickett  |
| Pubbl/distr/stampa      | Hoboken, N.J., : Wiley, c2006  |
| ISBN                    | 9786610349753<br>9781119201175<br>1119201179<br>9781280349751<br>1280349751<br>9780471784319<br>0471784311   |
| Edizione                | [1st edition]  |
| Descrizione fisica      | 1 online resource (306 p.)   |
| Collana                 | IIA (Institute of Internal Auditors) Series  |
| Disciplina              | 657/.458   |
| Soggetti                | Auditing, Internal<br>Risk management - Auditing   |
| Lingua di pubblicazione | Inglese  |
| Formato                 | Materiale a stampa   |
| Livello bibliografico   | Monografia   |
| Note generali           | Description based upon print version of record.  |
| Nota di bibliografia    | Includes bibliographical references and index.   |
| Nota di contenuto       | Audit Planning: A Risk-Based Approach; CONTENTS; PREFACE; LIST OF ABBREVIATIONS; Chapter 1: WHY RISK-BASED AUDIT PLANNING?; INTRODUCTION; RISK-BASED AUDIT-PLANNING MODEL: PHASE ONE; RISK-BASED AUDIT-PLANNING MODEL: PHASE TWO; RISK-BASED AUDIT-PLANNING MODEL: PHASE THREE; RISK-BASED AUDIT-PLANNING MODEL: PHASE FOUR; RISK-BASED AUDIT PLANNING MODEL: FINAL; SUMMARY; NOTES; Chapter 2: BASIC PLANNING TECHNIQUES; INTRODUCTION; BASIC PLANNING MODEL: PHASE ONE; BASIC PLANNING MODEL: PHASE TWO; BASIC PLANNING MODEL: PHASE THREE; BASIC PLANNING MODEL: PHASE FOUR; BASIC PLANNING MODEL: FINAL; SUMMARY<br>NOTESChapter 3: USING THE CORPORATE RISK REGISTER; INTRODUCTION; CORPORATE RISK REGISTER MODEL: PHASE ONE; CORPORATE RISK REGISTER MODEL: PHASE TWO; CORPORATE RISK REGISTER MODEL: PHASE THREE; CORPORATE RISK REGISTER MODEL: PHASE FOUR; CORPORATE RISK REGISTER MODEL: FINAL; SUMMARY; NOTES; Chapter 4: THE ANNUAL AUDIT PLAN; INTRODUCTION; ANNUAL |

AUDIT-PLANNING MODEL: PHASE ONE; ANNUAL AUDIT-PLANNING MODEL: PHASE TWO; ANNUAL AUDIT-PLANNING MODEL: PHASE THREE; ANNUAL AUDIT-PLANNING MODEL: PHASE FOUR; ANNUAL AUDIT-PLANNING MODEL: FINAL; SUMMARY; NOTES; Chapter 5: ENGAGEMENT PLANNING; INTRODUCTION  
ENGAGEMENT PLANNING MODEL: PHASE ONE; ENGAGEMENT PLANNING MODEL: PHASE TWO; ENGAGEMENT PLANNING MODEL: PHASE THREE; ENGAGEMENT PLANNING MODEL: PHASE FOUR; ENGAGEMENT PLANNING MODEL: FINAL; SUMMARY; NOTES; Chapter 6: PROJECT MANAGEMENT; INTRODUCTION; PROJECT MANAGEMENT PLANNING MODEL: PHASE ONE; PROJECT MANAGEMENT PLANNING MODEL: PHASE TWO; PROJECT MANAGEMENT PLANNING MODEL: PHASE THREE; PROJECT MANAGEMENT PLANNING MODEL: PHASE FOUR; PROJECT MANAGEMENT PLANNING MODEL: FINAL; SUMMARY; NOTES; Chapter 7: KEEPING THE ACCENT ON RISK; INTRODUCTION; RISK FOCUS MODEL: PHASE ONE  
RISK FOCUS MODEL: PHASE TWO; RISK FOCUS MODEL: PHASE THREE; RISK FOCUS MODEL: PHASE FOUR; RISK FOCUS MODEL: FINAL; SUMMARY; NOTES; Chapter 8: A HOLISTIC APPROACH TO RISK-BASED AUDIT PLANNING; INTRODUCTION; HOLISTIC RISK-BASED AUDIT PLANNING MODEL: PHASE ONE; HOLISTIC RISK-BASED AUDIT PLANNING MODEL: PHASE TWO; HOLISTIC RISK-BASED AUDIT PLANNING MODEL: PHASE THREE; HOLISTIC RISK-BASED AUDIT PLANNING MODEL: PHASE FOUR; HOLISTIC RISK-BASED AUDIT PLANNING MODEL: FINAL; SUMMARY; NOTES; Appendix A: APPLYING AN RBAP DIAGNOSTIC TOOL; INDEX

---

## Sommario/riassunto

More now than ever before, auditing is in the spotlight; legislators, regulators, and top executives in all types of businesses realize the importance of auditors in the governance and performance equation. Previously routine and formulaic, internal auditing is now high-profile and high-pressure! Being an auditor in today's complex, highly regulated business environment involves more than crunching the numbers and balancing the books-it requires ensuring that appropriate checks and balances are in place to manage risk throughout the organization. Designed to help auditors in any type of

---