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	Autore	Floccia, Massimo
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INTERNAL CONTROLS; ABOUT THE AUTHOR; CONTENTS; PREFACE;
Chapter 1: AN INTRODUCTION; BUT HOW DOES ALL THAT RELATE TO ME?; WE ARE ALL IN THIS TOGETHER; SO WHAT IS ALL THIS FUSS ABOUT COSTS?; IT CAN BE MANAGED; Chapter 2: FIRST STEPS: A PILOT PROJECT; NAVIGATING CHAPTERS 2 TO 5; THE FIRST STEPS CAN SEEM THE HARDEST; YOU HAVE AN ADVANTAGE; THE FIRST STEP; UNDERSTAND YOUR OBJECTIVE; THE CONTROLS FRAMEWORK AS A GUIDE; FORM A PRELIMINARY PROJECT TEAM; THE REAL PROJECT: SETTING PRIORITIES; PROJECT AND RESOURCE PLAN; Chapter 3: THE FIVE COMPONENTS OF THE CONTROLS FRAMEWORK; SOME BACKGROUND
THE FIVE COMPONENTS CUBES, TRIANGLES, AND OTHER REPRESENTATIONS; THE CONTROL ENVIRONMENT; RISK ASSESSMENT; CONTROL ACTIVITIES; INFORMATION AND COMMUNICATION; INFORMATION TECHNOLOGY; MONITORING; Appendix 3A: BLUE RIBBON COMMITTEE ON IMPROVING THE EFFECTIVENESS OF CORPORATE AUDIT COMMITTEES; SUMMARY OF RECOMMENDATIONS; Chapter 4: DOCUMENTING INTERNAL CONTROLS USING A FRAMEWORK; MANY WAYS TO DOCUMENT; PURPOSE OF DOCUMENTING FINANCIAL REPORTING CONTROLS; VALUE OF CARE IN DOCUMENTATION; FORMATS AND TOOLS FOR DOCUMENTING CONTROLS; FORMATS AND TEMPLATES, MATRICES AND FORMS
DEVELOPING CUSTOM CONTROL OBJECTIVES Appendix 4A: SAMPLE CONTROL OBJECTIVES FOR MAJOR CYCLES; ENHANCEMENTS TO SAMPLE CONTROL OBJECTIVES; Chapter 5: SETTING THE SCOPE OF YOUR DOCUMENTATION PROJECT: IDENTIFYING THE CORE; START WITH OBJECTIVES; MAPPING THE ENTITY TO THE FINANCIAL STATEMENTS: THE INS AND OUTS; CONSIDER RISKS, NOT JUST QUANTITATIVE MEASURES; OVERSTATEMENT AND UNDERSTATEMENT; INCLUDE THE CLOSE PROCESS AND PREPARATION OF THE FINANCIAL STATEMENTS; BE CAREFUL OUT THERE!; Chapter 6: ESTABLISHING A BASIS FOR CONTROLS EFFECTIVENESS: TESTING CONTROLS
"AUDITORS SHOULD DEVELOP AN UNDERSTANDING OF INTERNAL CONTROLS. . ."MONITORING; SAMPLING AND TESTING CONTROLS; INFREQUENTLY OPERATING CONTROLS; SURVEYS AND INTERVIEWS; TESTING AUTOMATED (COMPUTERIZED) CONTROLS; TESTING GENERAL COMPUTER CONTROLS; Appendix 6A: SAMPLE SIZE TUTORIAL; SAMPLE SIZE FORMULA; FOR SUBSTANTIVE SAMPLING; FOR TESTS OF CONTROLS; READING A TABLE TO DETERMINE SAMPLE SIZES; Appendix 6B: CONDUCTING INTERVIEWS: GATHERING INTERNAL CONTROL INFORMATION; BACKGROUND; EXAMPLES OF WHERE INTERVIEWS ARE USED; PLANNING AND STRATEGY; FOCUS GROUPS
TIPS FOR AN EFFECTIVE AND EFFICIENT INTERVIEWS COPE AND REPORTING ON CONTROLS; FOLLOWING UP; Chapter 7: ASSESSING DESIGN EFFECTIVENESS AND OPERATING EFFECTIVENESS; IT'S INEVITABLE; DEFINITIONS OF SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES; KEY FACTORS WHEN ASSESSING THE SEVERITY OF A DEFICIENCY; CONDITIONS INDICATING CONTROL DEFICIENCIES; EXAMPLES OF EVALUATING THE SEVERITY OF DEFICIENCIES; OVERALL ASSESSMENT; Appendix 7A: A FRAMEWORK FOR EVALUATING CONTROL EXCEPTIONS AND DEFICIENCIES; INTRODUCTION AND PURPOSE; GUIDING PRINCIPLES; TERMINOLOGY
Chapter 8: FRAUD RISKS AND ENTITY SELF-DEFENSE

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"If you were looking for the silver bullet to understand and audit internal controls, you just found it. This book will prove invaluable in planning the audit internal controls,
