



Easy-to-understand coverage of the requirements of the SEC and PCAOB Discussion of the requirements for assessing internal control effectiveness A look at how the new guidance will reduce your costs In-depth explanations to help professionals understand how best to approach the internal control engagement Practice aids, including forms, checklists, illustrations, diagrams, and tables Continuing to evolve and bring about business and cultural change, this area of auditing and corporate governance is demystified in Complying with Sarbanes-Oxley Section 404: A Guide for Small Publicly Held Companies, your must-have, must-own guide to SOX 404 implementation and an effective tool and reference guide for every corporate manager.

FISCAM presents a methodology for performing info. system (IS) control audits of governmental entities in accordance with professional standards. FISCAM is designed to be used on financial and performance audits and attestation engagements. The methodology in the FISCAM incorp. the following: (1) A top-down, risk-based approach that considers materiality and significance in determining audit procedures; (2) Evaluation of entitywide controls and their effect on audit risk; (3) Evaluation of general controls and their pervasive impact on bus. process controls; (4) Evaluation of security mgmt. at all levels; (5) Control hierarchy to evaluate IS control weaknesses; (6) Groupings of control categories consistent with the nature of the risk. Illus.

The headline-grabbing financial scandals of recent years have led to a great urgency regarding organizational governance and security. Information technology is the engine that runs modern organizations, and as such, it must be well-managed and controlled. Organizations and individuals are dependent on network environment technologies, increasing the importance of security and privacy. The field has answered this sense of urgency with advances that have improved the ability to both control the technology and audit the information that is the lifeblood of modern business. Reflects the Latest Technological Advances Updated and revised, this third edition of Information Technology Control and Audit continues to present a comprehensive overview for IT professionals and auditors. Aligned to the CobiT control objectives, it provides a fundamental understanding of IT governance, controls, auditing applications, systems development, and operations. Demonstrating why controls and audits are critical, and defining advances in technology designed to support them, this volume meets the increasing need for audit and control professionals to understand information technology and the controls required to manage this key resource. A Powerful Primer for the CISA and CGEIT Exams Supporting and analyzing the CobiT model, this text prepares IT professionals for the CISA and CGEIT exams. With summary sections, exercises, review questions, and references for further readings, it promotes the mastery of the concepts and practical implementation of controls needed to effectively manage information technology resources. New in the Third Edition: Reorganized and expanded to align to the CobiT objectives Supports study for both the CISA and CGEIT exams Includes chapters on IT financial and sourcing management Adds a section on Delivery and Support control objectives Includes additional content on audit and control of outsourcing, change management, risk management, and compliance

"The Sarbanes-Oxley Act is here to stay. This unique reference not only shows how to achieve compliance with Sarbanes-Oxley, but also guides senior executives and their management teams in assessing the reliability of financial reporting and internal controls to maintain compliance. Unlike other SOX books, it shows how to use the process to reduce risks and improve profitability, shareholder value and operational performance."--BOOK JACKET.Title Summary field provided by Blackwell North America, Inc. All Rights Reserved

The tools to manage ongoing Sarbanes-Oxley compliance In The Sarbanes-Oxley Section 404 Implementation Toolkit, authorand consultant Michael Ramos provides a detailed road map to helpcompanies not only streamline their compliance process, but alsomake the process manageable and repeatable year after year. The first book to provide detailed implementation practice aids forSarbanes-Oxley 404 compliance, The Sarbanes-Oxley Section 404Implementation Toolkit is packed with work programs, auditchecklists, and examples that readers can tailor to meet their ownunique needs. Featuring a useful CD-ROM that contains all of thetools from the book, this timely workbook includes best practicesthat will benefit anyone who participates in the planning orperformance of the effectiveness of internal control. A must-read for all CFOs, internal auditors, CPA firms, andindependent auditors involved in the compliance process, TheSarbanes-Oxley Section 404 Implementation Toolkit embraces thecommon approaches and methodologies that have proven successful inthe new world of Sarbanes-Oxley internal control testing andreporting.

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