

<<Not-for-Profit Audit>>

图书基本信息

书名：<<Not-for-Profit Audit Committee Best Practices非盈利审计委员会最佳实践>>

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内容概要

Due to recent , very public accounting scandals and the resulting Sarbanes-Oxley Act and other regulations , public companies have strict guidance on financial governance and accounting , including the functions and responsibilities of audit committee members.

Though not-for-profit organizations are subject to increased scrutiny , there has been no detailed guidance for their audit committees.

This book fills the void and helps not-for-profit organizations answer these questions : In today's skeptical environment , how can responsible financial governance and reporting reassure wary donors and supporters , and perhaps give the organization a competitive advantage ?

How should the audit committee be structured ?

Which Sarbanes-Oxley requirements (if any) should the audit committee adopt ?

Which best practices best fit the organization ' s structure and financial reporting needs ?

Complete with checklists , sample questions , and an index for quick reference , Not-for-Profit Audit Committee Best Practices covers: Different types and unique characteristics of not-for-profit organizations The audit committee ' s role in preventing and detecting fraud Important internal controls and the internal audit function The relationship of the audit committee and the independent auditor This heads-up , hands-on guide helps audit committee members select and structure appropriate best practices and function in the most effective manner for their unique not-for-profit organizations.

It ' s also a valuable reference for board members , managers , independent auditors , and advisors of not-for-profit organizations.

Since not-for-profits are not required to comply with Sarbanes-Oxley , they have the advantage of being able to select from alternative ways of functioning.

Not-for-Profit Audit Committee Best Practices helps audit committee members select from various best practices to tailor the functioning to their particular circumstances.

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书籍目录

Preface xi1 Background and Regulatory Issues Types of Not-for-Profit Organizations Covered by This Book
 Unique Characteristics of Not-for-Profit Organizations Financial Reporting Environment of Not-for-Profit
 Organizations Users of Not-for-Profit Organization Financial Statements Regulatory Environment of
 Not-for-Profit Organizations Summary 2 Establishing an Audit Committee and Determining Its Charter
 Charter and Bylaws Review Audit Committee Members Number of Audit Committee Meetings
 Meeting Attendance Minutes of Meetings Designation of Committee Chair Designation of a
 Committee Secretary Terms of Audit Committee Appointments Staggering Audit Committee Member
 Terms Annual Review and Reporting of Audit Committee Activities Ability to Hire Outside Counsel and
 Other Advisors Conflicts-of-Interest Statements Summary 3 Responsibilities of Internal Control over
 Financial Reporting Internal Control Basics Risks of Management Override of Controls Relationship of
 Internal Control to Financial Reporting Options for Reporting by Management and Independent Auditors on
 Internal Control Summary 4 Understanding and Addressing the Risks of Fraud Definition of Fraud Fraud
 in Relation to Financial Reporting The Audit Committee 's Role in Preventing and Detecting Fraud Fraud
 Risk Factors to Consider Summary 5 Defining the Role of the Internal Audit Function Definition of an
 Internal Audit Function Relationship of the Audit Committee to the Internal Audit Function Internal Audit
 Function 's Role in Supporting Management Assertions about Internal Control Summary 6 Establishing
 an Effective Whistleblower Program Sarbanes-Oxley Requirements for Audit Committees Relative to
 Whistleblowers Protecting Whistleblowers from Retaliation Summary 7 Audit Committee 's
 Relationship with the Independent Auditor Defining the Broad Relationship of the Audit Committee and the
 Independent Auditor Procuring the Services of an Independent Auditor Understanding the Independent
 Audit of Financial Statements Monitoring the Independence of the Independent Auditor Communications
 Received from the Independent Auditor Optional Attestation about Management 's Assertions Regarding
 Internal Control over Financial Reporting Summary 8 An Audit Committee Action Plan Holding an
 Organizational Meeting Reviewing the Audit Plan with the Independent Auditor Reviewing the Audit
 Results and Draft Financial Statements Reviewing the Independent Auditor 's Management Letter and
 Addressing Internal Control Issues Holding Executive Sessions Summary Index

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