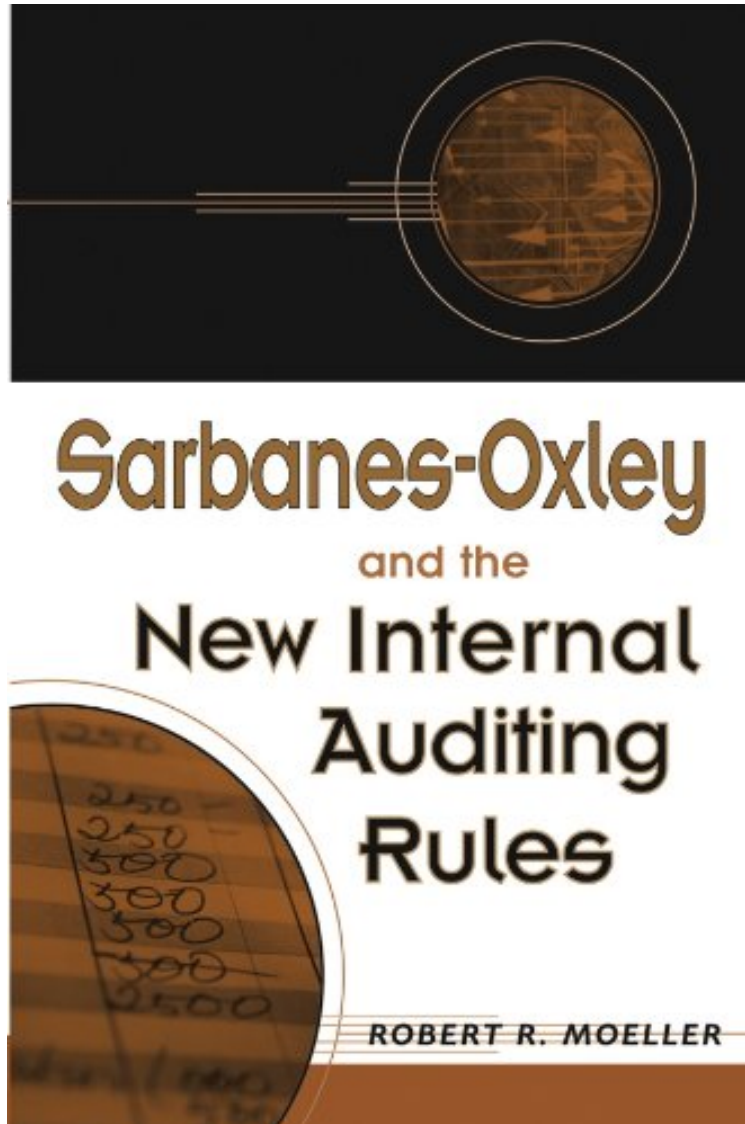


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## Sarbanes-Oxley and the New Internal Auditing Rules

*Robert R. Moeller*

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**Robert R. Moeller : Sarbanes-Oxley and the New Internal Auditing Rules** before purchasing it in order to gage whether or not it would be worth my time, and all praised Sarbanes-Oxley and the New Internal Auditing Rules:

0 of 0 people found the following review helpful. Good ConditionBy IntelbynatureThis book was well written. It provides a good introduction to Sarbanes Oxley Act. Highly recommended to new auditors. The book was exactly as described. Seller packed it very well and shipped immediately0 of 0 people found the following review helpful. A great learning toolBy Bret WickstromI have not worked in any large organizations, but by reading this book I feel better prepared to meet the demands that corporations often face in today's heavily regulated environment. I am pleased that I purchased it.18 of 19 people found the following review helpful. Comprehensive and clearBy Mike

Tarrani This book is essential reading for anyone involved in internal audits per Sarbanes-Oxley, including auditing professionals and senior management whose business or technical domains are affected (i.e., all senior managers). The focus is on auditing from the practitioner's point of view, and Chapter 2 shines because it summarizes SOA and how it affects internal audit as a function and as a practice. This material encompasses relationships with external auditors and with the audit committee, which are important parts of SOA. A further tie to the audit committee is given in detail in Chapter 3. Chapter 5, 'COSO, Section 404, and Control Self-Assessments' is the heart of this book in many respects. However, as an IT consultant I found Chapters 6, 7 and 9 more aligned to what I do - and the reason why I cited the audience of this book as wider than auditing practitioners. For example, the inclusion of CobiT (Control Objectives for IT) in Chapter 6, Disaster Recovery and Continuity Planning (Chapter 7) and Enterprise Risk Management, Privacy, and Other Legislative Initiatives (Chapter 9) are directly or indirectly related to IT, and the information I gleaned from those chapters helped to place SOA within the context of my profession's support requirements and IT auditing. I was also surprised and gratified to find ITIL best practices, which is an international standard for IT infrastructure management, including service delivery and service support. Again, this information shows how far reaching SOA is, and the need for all managers to fully understand their roles and how SOA will affect the way they operate and manage their functional areas. Of course, for professional auditors, the chapters on Internal Audit Fraud Detection and Prevention (8), Rules and Procedures for Internal Auditors Worldwide (10), and Continuous Assurance Auditing Future Directions (11) round out this comprehensive book. As a non-practitioner I found it to be clearly written and, in many respects, enlightening. The breadth of topics and the depth into which they are delved is impressive.

Sarbanes-Oxley and the New Internal Auditing Rules thoroughly and clearly explains the Sarbanes-Oxley Act, how it impacts auditors, and how internal auditing can help with its requirements, such as launching an ethics and whistleblower program or performing effective internal controls reviews under the COSO framework. With ample coverage of emerging rules that have yet to be issued and other matters subject to change, this book outlines fundamental blueprints of the new rules, technological developments, and evolving trends that impact internal audit professionals. Order your copy today!

From the Inside Flap The enactment of the Sarbanes-Oxley Act in 2002 by the U.S. Congress marked a major change for both internal and external auditors, corporate senior management, boards of directors, and many others. Internal auditors now have new, greater responsibilities to their audit committees, to external auditors, and for overall corporate governance. Sarbanes-Oxley and the New Internal Auditing Rules thoroughly and clearly explains the Sarbanes-Oxley Act, how it impacts auditors, and how internal auditing can help with its requirements, such as launching an ethics and whistle-blower program or performing effective internal controls reviews under the COSO framework. With ample coverage of emerging rules that have yet to be issued and other matters subject to change, this book outlines fundamental blueprints of the new rules, technological developments, and evolving trends that impact internal audit professionals. To be helpful in the current global climate, this guide's broad coverage looks at a wide range of processes, including disaster recovery and business continuity practices, and fraud detection and prevention following SAS 99. Even if internal auditors don't initiate these practices, understanding such best practices can be helpful in reviewing current approaches or recommending improvements. This timely and relevant resource addresses new trends and legislation that are impacting internal auditors, including HIPAA and its privacy rules (which affect a wide range of organizations and systems outside of health care), fraud detection and prevention, risk management, the Institute of Internal Auditors' new internal audit standards, and a new COSO Enterprise Risk Management (ERM) framework, which will soon become an important new rule for internal auditors. Sarbanes-Oxley and the New Internal Auditing Rules is an essential resource for auditors, CFOs, audit committee members, and others in need of a reliable reference for navigating the new role of the auditor within today's changing corporate environment.

From the Back Cover "Robert Moeller offers an informative perspective on the impact of Sarbanes-Oxley legislation. Those who work in the internal audit function should find great interest in the role they can play in Sarbanes-Oxley compliance." –Therese Webb Managing Director, Sarbanes-Oxley national practice Parson Consulting "Sarbanes-Oxley and the New Internal Auditing Rules represents an independent summary of this important new legislation. There is no question that the audit model needs to evolve, and this book provides the background to cultivate new audit approaches and governance thinking." –Michael P. Cangemi President and CEO, Aigner Group, Inc. Editor in Chief, IS CONTROL Journal

About the Author ROBERT R. MOELLER is an internal audit specialist and project manager with a strong understanding of information systems, corporate governance, and security. A CPA, CISA, and a CISSP, Moeller has managed several information systems audit functions and served as audit director for Sears Roebuck. In the late 1990s, Moeller launched a business, Compliance and Control Systems, that delivered seminars throughout the United States on corporate governance, COSO, and the importance of Codes of Conduct well before Sarbanes-Oxley and today's interest in those areas. A frequently published author and professional speaker, Moeller provides insight into many of the new rules impacting internal auditors today as well as the challenges audit committees face when

dealing with Sarbanes-Oxley, internal controls, and their internal auditors.