

THE SARBANES-OXLEY SECTION 404 IMPLEMENTATION TOOLKIT, SECOND EDITION

About the Author.

Preface.

Acknowledgments.

Part I: Tools for Management.

ADM-1. General Work Programme.

ADM-2. Project Planning Summary.

ADM-2a. Checklist for Summarising Project Team Competence and Objectivity.

ADM-2b.1. Worksheet for Determining and Documenting Significant Accounts and Disclosures.

ADM2b.2. Mapping of Business Processes to Significant Accounts and Disclosures.

ADM-2c. Example Inquiries to Identify Changes to Internal Control.

ADM-3. Senior Management Review Checklist.

ADM-4 Checklist for Preparation of Management's Report on Internal Control Effectiveness.

Part II: Documentation of Internal Control Design.

DOC-1. Work Programme for the Review of Documentation of Entity-Level Controls.

DOC-1a. Assessment of Internal Control Effectiveness: Overall Approach to review of the Documentation of Entity-Level Controls.

DOC-1b Assessment of Internal Control Effectiveness: Checklist for the Review of the Documentation of Entity-Level Controls.

DOC-2. Work Programme for the Review of Documentation of Activity-Level Controls.

DOC-2a. Assessment of Internal Control Effectiveness: Overall Approach to review of the Documentation of Activity-Level Controls.

DOC-2b. Assessment of Internal Control Effectiveness: Checklist for the Review of the Documentation of a Significant Transaction or Business Unit/Location.

DOC-3. Documentation Techniques and Selected Examples for Routine Transactions.

DOC-4. Checklist for Evaluating SOX 404 Software.

BUY ONLINE AT: <http://www.27001.com/products/151>

Part III: Internal Control Testing Programs.

Entity-Level Controls Testing Tools.

TST-ENT-1. Summary of Observations and Conclusions about Entity-Level Control Effectiveness.

TST-ENT-1a Checklist for Small Business Entity-Level Controls.

TST-ENT-2. Work Program for Testing Entity-Level Control Effectiveness.

TST-ENT-3. Index to Tests of Entity-Level controls: Inquiries and Surveys.

TST-ENT-3a. Entity-Level Tests of Operating Effectiveness: Inquiry Note Sheets-Management.

TST-ENT-3b. Entity-Level Tests of Operating Effectiveness: Inquiry Note Sheets-Management.

TST-ENT-3c. Entity-Level tests of Operating Effectiveness: Inquiry Note Sheets-Audit Committee members.

TST-ENT-3d. Entity-Level Tests of Operating Effectiveness: Inquiry Note Sheets-Employees.

TST-ENT-3e. Example Employee Survey.

TST-ENT-4. Index of Tests of Entity-Level Controls: Inspection of Documentation.

TST-ENT-4a. Worksheet to Documentation Inspection of Documentation of Performance of Entity-Level Controls.

TST-ENT-5. Index to Tests of Entity-Level Controls: Observation of Operations.

TST-ENT-5a. Worksheet to Document Observation of Operation of Entity-Level Controls.

TST-ENT-6. Index to Tests of Entity-Level Controls: Re-performance of Controls.

TST-ENT-7. Work Programme for Reviewing a Report on IT General Control Effectiveness.

TST-ENT-7a. Planning and Review of Scope of Tests of IT General Control Effectiveness.

TST-ENT-8. Work Programme for Performing an IT General Controls Review.

Guidelines for Testing Activity-Level Control Effectiveness.

TST-ACT-1. Guidelines and Example Inquiries for Performing Walkthroughs.

TST-ACT-2. Example Testing Program for Activity-Level Tests of Controls.

BUY ONLINE AT: <http://www.27001.com/products/151>

TST-ACT-2a. Example Testing Program for Control Operating Effectiveness: Revenue.

TST-ACT-2b. Example Testing Program for Control Operating Effectiveness: Purchases and expenditures.

TST-ACT-2c. Example Testing Program for Control Operating Effectiveness: Cash receipts and Disbursements.

TST-ACT-2d. Example Testing Program for Control Operating Effectiveness: Payroll.

TST-ACT-3. Work Program for the Review of a Type 2 SAS No. 70 report.

TST-ACT-3a. Type 2 SAS No. 70 report review Checklist.

TST-ACT-4. Process Owners' Monitoring of Control Effectiveness.

Part IV: Example Letters and Other Communications.

COM-1. Example Engagement Letter for Outside consultants to management.

COM-2. Example Management Representation Letter.

COM -3. Example Management Reports on Effectiveness of Internal Control over Financial reporting.

COM-4. Example Sub-certification.

Appendix A.

About the CD-ROM.

Index.