Executive's Guide To COSO Internal Controls Understanding and Implementing The New Framework


The Institute of Internal Auditors' (IIA's) International Professional Practices Framework (IPPF) is the authoritative guidance on the internal audit profession. The IPPF presents current, relevant, internationally consistent information that is required by internal audit professionals worldwide. The new IPPF features improved clarity, increased transparency, measurable accountability, a defined cycle of review for all guidance, and availability in hard copy and as a fully interactive CD-ROM.

Representing the combined work of more than forty leading compliance attorneys, Corporate Compliance Answer Book helps you develop, implement, and enforce compliance programs that detect and prevent wrongdoing. You'll learn how to: Use risk assessment to pinpoint and reduce your company's areas of legal exposure, apply gap analysis to detect and eliminate flaws in your compliance program Conduct internal investigations that prevent legal problems from becoming major crises, and manage the investigation process for these-detection that prevents fraud, internal controls audits, and IT governance practical, no-nonsense coverage of all three dimensions of the new COSO framework, including the importance of effective controls on internal systems, the new COSO framework for effective enterprise internal controls, and what has changed since the 1990s internal controls framework. Written by Robert Moeller, an authority in internal controls and IT governance, the Practical Guide to COSO Enterprise Risk Management, Internal Control Strategies, Auditing Cases, Practical Enterprise Risk Management, An Executive's Guide to Information Technology, COSO Enterprise Risk Management Certificate, The Executive's Guide to Financial Management, Financial Internal Controls: Best Practices.

The best-selling author of Big Data is back, this time with a unique and in-depth insight into how specific companies use big data. Big data is on the tip of everyone's tongue. Everyone understands its power and importance, but many fail to grasp the actionable steps and resources required to utilise it effectively. This book fills the knowledge gap by showing how major companies are using big data every day, from a up-close, on-the-ground perspective. From technology, media and retail, to sport teams, government agencies and financial institutions, learn the actual strategies and processes being used to learn about customers, improve manufacturing, spur innovation, improve safety and so much more.

Organised for easy dip-in navigation, each chapter follows the same structure to give you the information you need quickly. Each company profiled, learn what data was used, what problem it solved and the processes put it place to make it practical, as well as the technical details, challenges and lessons learned from each unique scenario. Learn how predictive analytics helps Amazon, Target, John Deere and Apple understand their customers Discover how big data is behind the success of Walmart, LinkedIn, Microsoft and more Learn how big data is changing medicine, law enforcement, hospitality, fashion, science and banking Develop your own big data strategy by accessing additional reading materials at the end of each chapter.

An expert's insider secrets to how successful CEOs and directors shape, lead, and oversee their organizations to achieve corporate goals Governance, Risk Management, and Compliance shows senior executives and board members how to ensure that their companies incorporate the necessary processes, organization, and technology to accomplish strategic goals. Examining how and why some major companies failed while others continue to grow and prosper, author and internationally recognized expert Richard Steinberg reveals how to cultivate a culture, leadership process and infrastructure toward
achieving business objectives and related growth, profit, and return goals. Explains critical factors that make compliance and ethics programs and risk management processes really work. Explores the board's role in overseeing corporate governance, risk management, CEO compensation, succession planning, crisis planning, performance measures, board composition, and shareholder communications. Highlights for CEOs, senior management teams, and board members the pitfalls to avoid and what must go right for success. Outlines the future of corporate governance and what's needed for continued effectiveness. Written by well-known corporate governance and risk management expert Richard Steinberg. Governance, Risk Management, Compliance lays out the foundations for understanding the role of governance, risk management, and compliance and its successful implementation in today's business environment.

Praise for Enterprise Risk Management and COSO: A Guide for Directors, Executives, and Practitioners "Enterprise Risk Management and COSO is a comprehensive reference book that presents core management of risk tools in a helpful and organized way. If you are an internal auditor who is interested in risk management, exploring this book is one of the best ways to gain an understanding of enterprise risk management issues." —Nely de Carvalho, FSA Times "This book represents a unique guide on how to manage many of the critical components that constitute an organization's corporate defense program." —Dean Lyons, Corporate Defense Management (CDM) professional "This book provides a comprehensive analysis of risk management and those working in the area. It is an invaluable book for everyone in risk management. The book provides excellent information regarding the COSO framework, control components, control environment, and quantitative risk assessment methodologies. It is a great piece of work." —J. Richard Claywell, CPA, ABV, CVA, CM&A, CPFA, CFD "As digital information continues its exponential growth and more systems become interconnected, the demand and need for proper enterprise risk management looks to be very significant. This book will be very useful for both senior management and the board of directors. It's clear and concise, very pragmatic with an approach to risk management that will not only add value to all boards who are maturing and growing this capability, but also will provide them with competitive advantage in this important area of focus." —David Olivenicia, President, Hispanic IT Executive Council Optimally manage your company’s risks, even in the worst of economic conditions. There has never been a stronger need for sound risk management than now. Today's organizations are expected to manage a variety of risks that were unthinkable a decade ago. Insightful and compelling, Enterprise Risk Management and COSO reveals how to: Successfully incorporate enterprise risk management into your organization’s culture Foster an environment that rewards open discussion of risks rather than concealment of them Quantitatively model risks and effectiveness of internal controls Best discern where risk management resources should be dedicated to minimize occurrence of risk-based events Test predictive models through empirical data

Essential insights on the various aspects of enterprise risk management. If you want to understand enterprise risk management from some of the leading academics and practitioners of this exciting new methodology, Enterprise Risk Management is the book for you. Through in-depth insights into what practitioners of this evolving business practice are actually doing as well as anticipating what needs to be taught on the topic, John Fraser and Betty Sinkins have sought out the leading experts in this field to clearly explain what enterprise risk management is and how you can teach, learn, and implement these leading practices within the context of your business activities. In this book, the authors take a broad view of ERM, or what is called a holistic approach to ERM. Enterprise Risk Management introduces you to the wide range of concepts and techniques for managing risk in a holistic way that correctly identifies risks and prioritizes the appropriate responses. This invaluable guide offers a broad overview of the different types of techniques: the role of the board, risk tolerances, risk profiles, risk workshops, and allocation of resources, while focusing on tools that also provide a business case. This comprehensive overview of enterprise risk management provides an introduction to enterprise risk management as it relates to credit, market, and operational risk, as well as the evolving requirements of the rating agencies and their importance to the overall risk management in a corporate setting.

Filled with helpful tables and charts, Enterprise Risk Management offers a wealth of knowledge on the drivers, the techniques, the benefits, as well as the pitfalls to avoid in successfully implementing enterprise risk management. Discusses the history of risk management and more recently developed enterprise risk management practices and how you can prudently implement these techniques within the context of your underlying business activities Provides coverage of topics such as the role of the chief risk officer, the use of anonymous voting technology, and risk indicators and their role in risk management Explores the culture and practices of enterprise risk management without getting bogged down by the technical language. This important new book will help you unlock the incredible potential of enterprise risk management, which has been described as a proxy for good management.

Considered the industry-standard resource and updated as of March 1, 2014, the Audit Sampling Guide summarizes applicable requirements and practices, and delivers “how-to” advice to help auditors apply nonstatistical and statistical sampling. The guide includes case studies illustrating the use of different sampling methods, including classical variables sampling and monetary unit sampling, in real world situations. New in 2014, a detailed case study of the application of classical variables sampling with the use of software has been included as an appendix. The appendices also include sampling tables and similar tools, as well as other sampling considerations. Packed with information on sampling requirements and sampling methods, this Guide is an indispensable resource.

The Second Edition of The Essential Guide to Internal Auditing is a condensed version of the Handbook of Internal Auditing, Third Edition. It shows internal auditors and students in the field how to understand the audit context and how this context fits into the wider corporate agenda. The new context is set firmly within the corporate governance, risk management, and internal control arena. The new edition includes expanded coverage on risk management and is updated throughout to reflect the new IIIA standards and current practice advisories. It also includes many helpful models, practical guidance and check lists.

A guide to expand and enhance the tools available to financial professionals to solve problems effectively, efficiently and to strengthen accounting controls. This is the result of an extensive effort to develop an innovative, highly practical approach to the task of improving financial management and cash flow.

Essential guidance on the revised COSO internal controls framework. Need the latest on the new, revised COSO internal controls framework? Executive's Guide to COSO Internal Controls provides a step-by-step plan for installing and implementing effective internal controls with an emphasis on building improved IT as well as other internal controls and integration of risk management throughout the organization. This guide presents the comprehensive COSO framework and shows what has changed since the 1990s internal controls framework. Written by Robert Moeller, an authority in internal controls and IT governance, this practical, no-nonsense coverage of all three dimensions of the new COSO framework helps you understand the risks and controls of the new framework. Helps you in your understanding of the internal control and risk management standards as well as COSBI can be used with COSO internal controls. Other titles by Robert Moeller: IT Audit, Control, and Security, Executives Guide to IT Governance Under the Sarbanes-Oxley Act, A Comprehensive, Step-by-Step Guide to Assessing Internal Controls and Risk Management, and more. Determining those internal controls are attesting to the adequacy of those same internal controls, based on the COSO internal controls framework.
controls framework. Executive's Guide to COSO Internal Controls thoroughly considers improved risk management processes as part of the new COSO framework; the importance of IT systems and processes; and risk management techniques.

Are you having trouble demonstrating to management what a manufacturing execution system (MES) is and what it can do for you? Or do you simply need to justify why you even need a MES? Perhaps you are the executive decision maker and just need some input at your disposal. Bianca Scholten, the author of the best-selling book, The Road to Integration: Applying ISA-95 in Manufacturing, shares her expertise with an easy-to-read guide to MES. In recent decades, across industries, industrial companies have invested much time and money in not only machine and production line automation but also in ERP (Enterprise Resource Planning) systems. The MES falls between these two layers. Many of the preparatory activities (e.g., detailed production scheduling and recipe management), but also retrospective activities (e.g., data collection, reporting, and analysis) are primitive at best. Ideal for CFOs, CPOs, and managers, Scholten sheds some light on this new business change and examples and insights from successful companies. The book includes case studies from production managers, and other colleagues who have been through the MES experience. She covers MES selection, company expectations during implementation and initial use of the MES, advice on developing and maintaining a multi-site MES template, and return on investment. She also adds a bird's-eye view of the ISA-95 standard for better communication between systems and their applications.

"Internal Control Strategies: A Mid to Small Business Guide clearly explains the latest PCAOB, SEC, and COSO guidance, providing you with an effective tool and reference guide for successful implementation of sections 302 and 404 of the Sarbanes-Oxley Act."—Publisher's website.

ERM expert and author Paul Sobel sheds light on changes to the COSO framework and provides action steps to implement those concepts.

Step-by-step guidance on creating internal controls to manage risk Internal control is a process for assuring achievement of an organization’s objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations, and policies. This is a “toolkit” approach that addresses a practical need for a series of internal controls that can be used to mitigatethe risks within any size organization. Inadequate internal controls can cause a myriad of problems that adversely affect its ability to provide reliable, timely, and useful financial and managerial data needed to support operating, budgeting, and policy decisions. Reliable data is necessary to make sound business decisions. • Toolkit approach with detailed controls and risks outlined for key business processes • Foundational for SOX 404 initiatives • Key material to improve internal control efforts • Guidance during M&A projects Poor controls over data quality can cause financial data to be unreliable, incomplete, and inaccurate—this book helps you control that quality and manage risk.

Now in a Second Edition, this practical book helps corporate executives and managers how to set up a comprehensive and effective fraud prevention program in any organization. Completely revised with new cases and examples, the book also discusses new global issues around the Foreign Corrupt Practices Act (FCPA). Additionally, it covers best practices for establishing a unit to protect the financial integrity of a business, among other subjects. The book has many checklists and real-world examples to aid in implementation and an instructor’s URL including a test bank to aid in course adoptions.

Create strong IT governance processes In the current business climate where a tremendous amount of importance is being given to governance, risk, and compliance (GRC), the effective governance of IT governance is becoming an increasingly strong component. Executive’s Guide to IT Governance explains IT governance, why it is important to general, financial, and IT managers, along with tips for creating a strong governance, risk, and compliance IT systems process. Written by Robert Moeller, an authority in auditing and IT governance Practical, no-nonsense framework for identifying, planning, delivering, and supporting IT services to your business Helps you identify current strengths and weaknesses of your enterprise's IT governance processes Explores how to introduce effective IT governance principles with other enterprise GRC initiatives Other titles by Robert Moeller: IT Audit, Control, and Security and Brink’s Modern Internal Auditing: A Common Body of Knowledge There is strong pressure on corporations to have a good understanding of their IT systems and the controls that need to be in place to avoid such things as fraud and security violations. Executive’s Guide to IT Governance gives you the tools you need to improve systems processes through IT service management, COBIT, and ITIL.

The most practical and sensible way to implement ERM—while avoiding all of the classic mistakes Emphasizing an enterprise risk management approach that utilizes actual business data to estimate the probability and impact of key risks in an organization, Practical Enterprise Risk Management: A Business Process Approach boils this topic down to make it accessible to both line managers and high level executives alike. The key lessons involve basing risk estimates and prevention techniques on known quantities rather than subjective estimates, which many popular ERM methodologies consist of. Shows readers how to look at real results and actual business processes to get to the root cause of key risks Explains how to manage risks based on an understanding of the problem rather than best guess estimates Emphasizes a focus on potential outcomes from existing processes, as well as a look at actual outcomes over time Throughout, practical examples are included from various healthcare, manufacturing, and retail industries that demonstrate key concepts, implementation guidance to get started, as well as tables of risk indicators and metrics, physical structure diagrams, and graphs.

Praise for Enterprise Risk Management and COSO. A Guide for Directors, Executives, and Practitioners. "This book represents a unique guide on how to manage many of the critical components that constitute an organization’s corporate defense program."—Sean Lyons, Corporate Defense Management (CCDM) professional. "This book provides a comprehensive analysis of enterprise risk management and is invaluable to anyone working in the risk management arena. It provides excellent information regarding the COSO framework, control components, control environment, and quantitative risk asse.
dishonesty is dominating public attention. Extraordinary Circumstances makes it clear that the tone set at the top is critical to fostering an ethical environment in the workplace. Provocative, moving, and intensely personal, Extraordinary Circumstances is a wake-up call to corporate leaders and an intimate glimpse at a scandal that shook the business world.

The authoritative, practical guide to internal control after COSO (Committee on Sponsoring Organizations of the Treadway Commission) Beyond COSO unravels the complexities of the COSO Report while providing clear-cut guidelines on how to implement the various internal controls it mandates. Just as important, it builds on the COSO framework to provide a more rigorous system that corporate executives and directors can use to transform the internal control function into a valuable strategic tool for leveraging corporate strengths and improving performance. The first practical guide to complying with COSO Report mandates. Beyond COSO: * Clearly explains the intricacies of the COSO Report * Describes proven techniques for complying with COSO requirements * Provides a detailed account of the internal control oversight process * Offers expert recommendations on how to carry out internal control responsibilities more efficiently * Supplies a wealth of ready-to-use internal control documentation Beyond COSO is an invaluable working resource for internal and external auditors, CFOs, members of audit committees, and corporate directors. www.wiley.com/accounting

This chapter from Governance, Risk, and Compliance Handbook, edited by Anthony Tarantino, provides an overview of best practices for financial internal controls. It covers COSO II guidance, automation of controls, and other primary considerations. It also discusses how to achieve ROI on compliance investments.

Praise for COSO Enterprise Risk Management “COSO ERM is a thoughtful introduction to the challenges of risk management at the enterprise level and contains a wealth of information on dealing with it through the use of the COSO framework. Detailed procedures covering a wide variety of situations are followed by a thorough explanation of how each is deployed. As a project management professional, I appreciate how the author addresses the need for risk management at a project level. His background as someone who ‘practices what they preach’ and realizes the impact of the Sarbanes-Oxley auditing rules comes through clearly in the book, and it should be mandatory reading for anyone seeking to understand how to tackle their own ERM issues.” --Greg Gomel, PMP, CQM, CSQE, ITIL, Director, Project Management, Insight North America “This volume clearly and comprehensively outlines the usefulness of COSO Enterprise Risk Management guidance. It should provide considerable benefit to those having governance responsibilities in this important area.” --Curtis Verschoor, L & Q Research Professor, School of Accountancy and MIS/DePaul University, Chicago Transform your company’s internal control function into a valuable strategic tool Today’s companies are expected to manage a variety of risks that would have been unimaginable a decade ago. Moreover, it is vital to understand the dimensions of risk as well as how to best manage it to gain a competitive advantage. COSO Enterprise Risk Management clearly enables organizations of all types and sizes to understand and better manage their risk environments and make better decisions through use of the COSO ERM framework. A pragmatic guide for integrating ERM with COSO internal controls, this important book: Offers you expert advice on how to carry out internal control responsibilities more efficiently Updates you on the ins and outs of the COSO Report and its emergence as the new platform for understanding all aspects of risk in today’s organization Shows you how an effective risk management program, following COSO ERM, can help your organization to better comply with the Sarbanes-Oxley Act Knowledgeably explains how to implement an effective ERM program Preparing professionals develop and follow an effective management program, following COSO ERM, can help your organization to better comply with the Sarbanes-Oxley Act. COSO Enterprise Risk Management is the invaluable working resource that will show you how to identify risks, avoid pitfalls within your corporation, and keep it moving ahead of the competition.

A fully updated, step-by-step guide for implementing COSO’s Enterprise Risk Management COSO Enterprise Risk Management, Second Edition clearly explains the new COSO ERM and explores new topics, including the PCAOB’s release of AE5; ISACA’s recently revised CobiT; and the recently released IIA Standards. Offers you expert advice on how to carry out internal control responsibilities more efficiently Updates you on the ins and outs of the COSO Report and its emergence as the new platform for understanding all aspects of risk in today’s organization Shows you how an effective risk management program, following COSO ERM, can help your organization to better comply with the Sarbanes-Oxley Act Knowledgeably explains how to implement an effective ERM program Preparing professionals develop and follow an effective risk culture, COSO Enterprise Risk Management, Second Edition is the fully revised, invaluable working resource that will show you how to identify risks, avoid pitfalls within your corporation, and keep it moving ahead of the competition.

Practical guide to internal auditing for a new or rotational internal auditor.

Includes four agile implementation case studies that provide a better understanding of agile internal auditing from a practical viewpoint.

Do you want to make sure you… Don’t invest your money in the next Enron? … Don’t go to work for the next WorldCom right before the crash? … Identify and solve problems in your organization before they send it crashing to the ground? Marianne Jennings has spent a lifetime studying business ethics—and ethical failures. In demand nationwide as a speaker and analyst on business ethics, she takes her decades of findings and shows us in The Seven Signs of Ethical Collapse the reasons that companies and nonprofits are so prone to organizational collapse, including why the Sarbanes-Oxley Act这么 that goodness in some areas atones for wrongdoing in others Don’t watch the next accounting disaster take your hard-earned savings, or accept the perfect job only to find out your boss is cooking the books. If you’re just interested in understanding (not-so)-ethical underpinnings of business today, The Seven Signs of Ethical Collapse is both a must-have tool and a fascinating window into today’s business world.

Assessing the most valuable technology for an organization is becoming a growing challenge for business professionals confronted with an expanding array of options. This 2007 book is an A-Z compendium of technological terms written for the practical, not the technical. And while it is signing the term is significant and quick reference to maintain numbers… Fear and silence… Young ‘uns and a larger-than-life CEO… A weak board… Conflicts… Innovation like no other… Belief that goodness in some areas atones for wrongdoing in others Don’t watch the next accounting disaster take your hard-earned savings, or accept the perfect job only to find out your boss is cooking the books. If you’re just interested in understanding (not-so)-ethical underpinnings of business today, The Seven Signs of Ethical Collapse is both a must-have tool and a fascinating window into today’s business world.

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What is world-class risk management? Why do so many top executives and board members have difficulty seeing how enterprise risk management makes a positive contribution to the success of the organization? Norman Marks is recognized
as a global thought leader in risk management. He is an Honorary Fellow of the Institute of Risk Management and a Fellow of the Open Compliance and Ethics Group. A prolific blogger, author of three previous books and multiple award-winning articles, and a speaker at conferences and seminars around the world, Norman Marks is an original thinker with a business rather than a technical risk management perspective. Norman considers these key questions and provides his insights, focusing on the need to make the management of risk a key ingredient in decision-making and the running of the business. He considers not only how risk relates to objective and strategy-setting, but discusses each risk management activity from identifying to treating risk - as an integral part of day-to-day management rather than a separate, periodic exercise. The book includes a challenging and thoughtful foreword by Grant Purdy, one of the pioneers and highly-respected risk management leaders. Expert reviews include: “Whether you are a manager, an assurance provider or a risk management professional, the way Norman has written this book and the good sense it contains should cause you to rethink your understanding of risk and how you go about recognising and responding to it.” — Grant Purdy “I found World-Class Risk Management an engaging and interesting read. Fair warning: This is not a text book; it is a point-of-view book. If you are only interested in preserving the status quo, I advise you to put this book down! Now! But if you welcome a challenge to your view as to how risk management should function, I encourage you to let Norman take you on a journey to world-class risk management. These changing and disruptive times require that we constantly up our game.” — Jim Deloach “In the last 6 years, Norman has evolved and challenged narrow minded views of risk management that have a bureaucratic audit or compliance-focus approach as well as academic thoughts that do little to increase the performance of an organization and create value. Today, he has gathered his current state of knowledge in risk management in his new book exploring, reviewing and questioning the concept of “World-Class Risk Management” with references to the internationally-adopted ISO 31000 risk management standard.” — Alex Dali

For undergraduate and graduate Auditing, Professional Research Case or capstone courses. Step through real auditing cases one by one in this comprehensive text. Auditing Cases, through a unique active learning approach, provides a comprehensive case book focusing on various auditing activities. Students learn to think critically and develop their interpersonal skills, which are increasingly important in the workplace. The fifth edition includes several new and updated cases.

Controllers and document program managers need sample documents to be personalized and customized for efficient operation of their company. Internal Controls Policies and Procedures Manual is a complete collection of documents that summarize the regulations that are part of corporate governance.

Ease the transition to the new COSO framework with practical strategy Internal Control Audit and Compliance provides complete guidance toward the latest framework established by the Committee of Sponsoring Organizations (COSO). With clear explanations and expert advice on implementation, this helpful guide shows auditors and accounting managers how to document and test internal controls over financial reporting with detailed sections covering each element of the framework. Each section highlights the latest changes and new points of emphasis, with explicit definitions of internal controls and how they should be assessed and tested. Coverage includes easing the transition from older guidelines, with step-by-step instructions for implementing the new changes. The new framework identifies seventeen new principles, each of which are explained in detail to help readers understand the new and emerging best practices for efficiency and effectiveness. The revised COSO framework includes financial and non-financial reporting, as well as both internal and external reporting objectives. It is essential for auditors and controllers to understand the new framework and how to document and test under the new guidance. This book clarifies complex codification and provides an effective strategy for a more rapid transition. Understand the new COSO internal controls framework Document and test internal controls to strengthen business processes Learn how requirements differ for public and non-public companies Incorporate improved risk management into the new framework The new framework is COSO’s first complete revision since the release of the initial framework in 1992. Companies have become accustomed to the old guidelines, and the necessary procedures have become routine - making the transition to align with the new framework akin to steering an ocean liner. Internal Control Audit and Compliance helps ease that transition, with clear explanation and practical implementation guidance.

When it comes to computer security, the role of auditors today has never been more crucial. Auditors must ensure that all computers, in particular those dealing with e-business, are secure. The only source for information on the combined areas of computer audit, control, and security, the IT Audit, Control, and Security describes the types of internal controls, security, and integrity procedures that management must build into its automated systems. This very timely book provides auditors with the guidance they need to ensure that their systems are secure from both internal and external threats.