

Internal Control Frameworks

Process	Risk	Control	Control	Control	Component	Application	Risk	Control	Control Description	Testing
Revenue Recognition					To ensure correct & complete revenue is recognized to period end processes are in place to ensure that revenue is recognized in the correct period and amount.	Test the flow from sales to revenue recognition.				
Inventory Management					To ensure correct & complete inventory levels are reported to period end processes are in place to ensure that inventory is reported in the correct period and amount.	Test the flow from inventory to revenue recognition.				
Fixed Asset Management					To ensure correct & complete fixed asset values are reported to period end processes are in place to ensure that fixed assets are reported in the correct period and amount.	Test the flow from fixed assets to revenue recognition.				
Payroll Management					To ensure correct & complete payroll amounts are reported to period end processes are in place to ensure that payroll is reported in the correct period and amount.	Test the flow from payroll to revenue recognition.				
Accounts Payable Management					To ensure correct & complete accounts payable amounts are reported to period end processes are in place to ensure that accounts payable is reported in the correct period and amount.	Test the flow from accounts payable to revenue recognition.				
Accounts Receivable Management					To ensure correct & complete accounts receivable amounts are reported to period end processes are in place to ensure that accounts receivable is reported in the correct period and amount.	Test the flow from accounts receivable to revenue recognition.				
Capital Expenditure Management					To ensure correct & complete capital expenditure amounts are reported to period end processes are in place to ensure that capital expenditure is reported in the correct period and amount.	Test the flow from capital expenditure to revenue recognition.				
Debt Management					To ensure correct & complete debt amounts are reported to period end processes are in place to ensure that debt is reported in the correct period and amount.	Test the flow from debt to revenue recognition.				
Equity Management					To ensure correct & complete equity amounts are reported to period end processes are in place to ensure that equity is reported in the correct period and amount.	Test the flow from equity to revenue recognition.				

Internal Control Matrix Template

Marco Cascella



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The 24-Hour Rule and Other Secrets for Smarter Organizations Adrienne Bellehumeur,2023-03-07 How do we change our focus from what we KNOW to what we DO with what we know Convert your abstract ideas plans and proprietary knowledge into purposeful action with an innovative six step approach proven to solve your business problems and strengthen your workflow It s one thing to have a great idea but it s an entirely different thing to actually bring that idea to life Consultant Adrienne Bellehumeur s purposeful practices are your key to capturing our collective brains bounty and to pull the most power from even the simplest of actions In *The 24 Hour Rule and Other Secrets for Smarter Organizations* Bellehumeur draws on the fields of productivity knowledge management and design thinking to form what will soon become your and your team s greatest work superpower At the heart of Bellehumeur s six steps of Dynamic Documentation is the 24 Hour Rule a reminder that actionable items like to dos deadlines feedback and observations need to be written down and shared with others Without embracing documentation and other memorable secrets like *The Skill Stack Solution* and *The Groundhog Trap* our greatest plans and hoped for solutions will easily slide into oblivion What s more Bellehumeur s Dynamic Documentation is a zen approach to information management making documentation accessible doable and even appealing Not only will this refreshingly simple guide equip you with an array of practical tools it will also bring real joy to your everyday work activities

Enterprise Risk and Opportunity Management Allan S. Benjamin,2017-01-03 Risk management strategy for the pioneering technological sector *Enterprise Risk and Opportunity Management* provides much needed guidance tailored specifically to the technological sector While most enterprise risk management guides are written for traditional businesses and finance firms this book translates effective enterprise risk and opportunity management EROM principles into strategies and practices that work for government nonprofit and for profit organizations in the technological space Originally designed for noncommercial pioneering enterprises like NASA an entire chapter is now devoted toward applying the methods to profit making technological enterprises A 40 year veteran of the tech sector Dr Allan Benjamin outlines risk management strategies for organizations in which the advancement and integration of science and technology within complex systems is necessary for accomplishment of the mission Commercial EROM strategies do not translate directly when the development and implementation of risky technologies is the organization s primary objective and clumsy or near sighted implementation can easily cripple progress This book provides authoritative guidance tailored to the sector s specialized needs Maximize opportunity while effectively managing risk Understand the core principles of the technological EROM approach and its interfaces with the management of the organization Comprehend the intricacies of aggregating risks and opportunities from lower to higher levels of the organization Gain expert insights specific to the technology sector Mitigate and control the risk that comes with pursuing discovery In practice EROM in this sector involves working with mostly qualitative data and is characterized by high uncertainty Managing risk without handicapping the organization

requires a specific set of adjustments to traditional EROM and a more nuanced approach to the idea of acceptable risk Balance is key in technological EROM and Enterprise Risk and Opportunity Management provides foundational guidance real world strategy and enlightening examples for getting it right

IT Auditing: An Adaptive Process , **IT Auditing: An Adaptive Process** Robert E. Davis, MBA, CISA, CICA, **Fraud Prevention** David Meade, 2013-05 Recent studies have indicated that the average corporation loses 1 6% per year of their revenue to fraud The author has put together a book which covers every necessary aspect of protecting a privately held company or a publicly held company from the risks of fraud Corporate Governance principles an analysis of the Enron trial and practical case studies abound in this volume Whether you are a Private Investigator needing a Guide to Forensics or a business owner looking to protect your financial interests in a growing entrepreneurial company this book is a must read As most of us have found out there are two ways to learn experience or having a great mentor The latter is much more cost effective This book is just that a great lesson in all aspects of protecting your company It is nothing less than a treasure trove of information advice and exposition regarding just about every area of corporate investigations If you have concerns about privacy asset protection and anti fraud measures this book is for you

Manual of Environmental Microbiology Cindy H. Nakatsu, Robert V. Miller, Suresh D. Pillai, 2020-08-11 The single most comprehensive resource for environmental microbiology Environmental microbiology the study of the roles that microbes play in all planetary environments is one of the most important areas of scientific research The Manual of Environmental Microbiology Fourth Edition provides comprehensive coverage of this critical and growing field Thoroughly updated and revised the Manual is the definitive reference for information on microbes in air water and soil and their impact on human health and welfare Written in accessible clear prose the manual covers four broad areas general methodologies environmental public health microbiology microbial ecology and biodegradation and biotransformation This wealth of information is divided into 18 sections each containing chapters written by acknowledged topical experts from the international community Specifically this new edition of the Manual Contains completely new sections covering microbial risk assessment quality control and microbial source tracking Incorporates a summary of the latest methodologies used to study microorganisms in various environments Synthesizes the latest information on the assessment of microbial presence and microbial activity in natural and artificial environments The Manual of Environmental Microbiology is an essential reference for environmental microbiologists microbial ecologists and environmental engineers as well as those interested in human diseases water and wastewater treatment and biotechnology

Food Mycology Jan Dijksterhuis, Robert A. Samson, 2007-06-26 For millennia the presence of fungi in food has been both boon and bane to food stores Fungi can spoil large quantities of food and produce dangerous toxins that threaten human health however fungal spoilage in certain foods can produce a unique highly prized food source and there are some very effective fungal derived medicines A thorough un

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becoming an information systems function and knowledge of that system is critical for business success Gelinias uses data flow diagrams and an emphasis on technology and internal controls to help assure students future professional success

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