

Asset Auditor

United States. General Accounting Office

Internal Control of Fixed Assets Alfred M. King,2011-01-31 For many companies, fixed assets represent the largest single aspect of their financial statement, yet rarely do they command time proportionate to the magnitude of the investment. This is the first book to show how to implement internal controls for fixed assets. It is a step-by-step guide for developing and maintaining a functioning internal control system that will withstand the closest scrutiny from independent public accountants and the PCAOB. With up-to-the-minute discussion of IFRS and GAAP, this is a must-have guide for controllers, auditors, and CFOs.

Asset Management and Maintenance Audits Ralph Bell (Facilities management consultant),Jo Harris,Rohan Nanayakkara,C. Donaldson,2012 This publication provides guidance on types of audits, the audit process and also the role of an auditor.

Asset Management Australian National Audit Office,1998

Financial Audit United States. General Accounting Office,1988

Audit and Accounting Guide: Investment Companies AICPA,2018-09-26 Whether you are a financial statement preparer or auditor, it is critical to understand the complexities of the specialized accounting and regulatory requirements for investment companies. This 2018 guide provides authoritative how-to accounting and auditing advice, including implementation guidance and illustrative financial statements and disclosures. This guide is the industry standard resource, supporting practitioners in a constantly changing industry landscape packed with continuous regulatory developments. Updates include: References to appropriate AICPA Technical Questions and Answers that address when to apply the liquidation basis of accounting. Appendices discussing the new standards for financial instruments, leases and revenue recognition. Appendices discussing common or collective trusts and business development companies.

Pocket CIO – The Guide to Successful IT Asset Management Phara McLachlan,2018-03-30 Create and manage a clear working IT asset management strategy with this unique guide Key Features A detailed IT Asset Management (ITAM) guidebook with real-world templates that can be converted into working ITAM documents. Includes in-depth discussion on how risk management has changed and the possible solutions needed to address the new normal A step-by-step ITAM manual for newbies as well as seasoned ITAM veterans Book Description This book is a detailed IT Asset Management (ITAM) guidebook with real-world templates that can be converted into working ITAM documents. It is a step-by-step IT Asset Management manual for the newbies as well as the seasoned ITAM veterans, providing a unique insight into asset management. It discusses how risk management has changed over time and the possible solutions needed to address the new normal. This book is your perfect guide to create holistic IT Asset Management and Software Asset Management programs that close the risk gaps, increases productivity and results in cost efficiencies. It allows the IT Asset Managers, Software Asset Managers, and/or the full ITAM program team to take a deep dive by using the templates offered in the guidebook. You will be aware of the specific roles and responsibilities for every aspect of IT Asset Management, Software Asset Management, and Software License Compliance Audit Response. By the end of this book, you will be well aware of what IT and Software Asset Management is all about and the different steps, processes, and roles required to truly master it. What you will learn Close the hidden risk gaps created by IT assets (hardware and software) Create and manage a proactive ITAM and SAM program and policy A clear, concise explanation of what IT Asset Management and Software Asset Management is, the benefits, and results The best ways to manage a software audit and how to be prepared for one Considerations for selecting the best technology for a specific company including what questions should be asked at the onset Increasing ITAM program and project success with change management Who this book is for This book is intended for CIOs, VPs and CTOs of mid to large-sized enterprises and organizations. If you are dealing with changes such as mergers, acquisitions, divestitures, new products or services, cyber security, mandated regulations, expansion, and much more, this book will help you too.

IT Auditing : Using Controls to Protect Information Assets Chris Davis,Mike Schiller,Kevin Wheeler,2006-12-22 Protect Your Systems with Proven IT Auditing Strategies A must-have for auditors and IT professionals. -Doug Dexter, CISSP-ISSMP, CISA, Audit Team Lead, Cisco Systems, Inc. Plan for and manage an effective IT audit program using the in-depth information contained in this comprehensive resource. Written by experienced IT audit and security professionals, IT Auditing: Using Controls to Protect Information Assets covers the latest auditing tools alongside real-world examples, ready-to-use checklists, and valuable templates. Inside, you'll learn how to analyze Windows, UNIX, and Linux systems; secure databases; examine wireless networks and devices; and audit applications. Plus, you'll get up-to-date information on legal standards and practices, privacy and ethical issues, and the CobiT standard. Build and maintain an IT audit function with maximum effectiveness and value Implement best practice IT audit processes and controls Analyze UNIX-, Linux-, and Windows-based operating systems Audit network routers, switches, firewalls, WLANs, and mobile devices Evaluate entity-level controls, data centers, and disaster recovery plans Examine Web servers, platforms, and applications for vulnerabilities Review databases for critical controls Use the COSO, CobiT, ITIL, ISO, and NSA INFOSEC methodologies Implement sound risk analysis and risk management practices Drill down into applications to find potential control weaknesses

Resolution Trust Corporation United States. General Accounting Office,1990

Knowledge Assets and Knowledge Audits Pawan Handa,Jean Pagani,Denise Bedford,2019-10-25 With the rising importance of knowledge as a primary factor in global industries, it is increasingly necessary for knowledge management professionals to understand, engage with, and speak the language of investments and auditing. This exciting guide helps knowledge management professionals educate themselves on these topics.

Financial Audit Gary T. Engel,2010-06 The Economic Stabilization Act of 2008 (EESA) authorized the Secretary of the Treasury to implement the Troubled Asset Relief Program (TARP) and established the Office of Financial Stability (OFS) within the Department of the Treasury to do so. EESA requires the annual preparation of financial statements for TARP, and further requires an audit of these statements. The audit of OFS's fiscal year 2009 financial statements for TARP determined whether, in all material respects: (1) the financial statements were fairly stated; and (2) OFS management maintained effective internal control over financial reporting. The auditor also tested OFS's compliance with selected provisions of laws and regulations. Charts and tables.

Management Audit Illinois. Office of the Auditor General,2005

Reviewing IT in Due Diligence Christopher Wright, Bryan Altimas, 2015-03-19 Reviewing IT in Due Diligence provides an introduction to IRM in due diligence, and outlines some of the key IT issues to consider as part of the due diligence process. For those new to the process, it explains how to conduct an IT due diligence review, from scoping to reporting, and includes information on post-merger integration to realise business benefits from the deal. For more experienced practitioners, Reviewing IT in Due Diligence provides fresh insight into the process, highlighting issues that need to be addressed, and provides a business case for IRM involvement in the due diligence process.

Audits of State and Local Governments Jack F. Georger, 2018-02-06 This title provides accountants with critical how-to guidance on planning, performing, and reporting on your audit engagements, including financial reporting and the financial reporting entity, revenue and expense recognition, capital asset accounting, and the elements of net position on audits of state and local governments. It covers newly issued accounting and auditing standards, pension and OPEB standards, going concern, fair value, and Yellow Book updates. It prepares accountants to identify the latest principles of auditing and accounting for state and local governments. Identify new GASB standards. Review in detail auditing considerations including risk assessment, materiality, group audits, and performing and concluding the audit. Re-examine significant accounting transactions including financial instruments; revenues and receivables; capital assets; expenses/expenditures and liabilities; net position and financial statement reconciliations. Identify guidance for special-purpose governments like hospitals, schools district, transportation systems, colleges and universities and more. Prepare financial statements in accordance with a special purpose framework through review of illustrative auditor's reports.

Fraud Risk Assessment Leonard W. Vona, 2012-06-29 Providing a comprehensive framework for building an effective fraud prevention model, *Fraud Risk Assessment: Building a Fraud Audit Program* presents a readable overview for developing fraud audit procedures and building controls that successfully minimize fraud. An invaluable reference for auditors, fraud examiners, investigators, CFOs, controllers, corporate attorneys, and accountants, this book helps business leaders respond to the risk of asset misappropriation fraud and uncover fraud in core business systems.

Asset Management in Local Government Audit Scotland, Accounts Commission for Scotland, 2009

Physical Asset Management Nicholas Anthony John Hastings, 2015-02-21 Significantly extended from the first edition and published in response to the new international standard ISO55000, this book on physical asset management (2nd Ed.) presents a systematic approach to the management of physical assets from concept to disposal. It introduces the general principles of physical asset management and covers all stages of the asset management process, including initial business appraisal, identification of fixed asset needs, capability gap analysis, financial evaluation, logistic support analysis, life cycle costing, management of in-service assets, maintenance strategy, outsourcing, cost-benefit analysis, disposal and renewal. Physical asset management is the management of fixed assets such as equipment, plant, buildings and infrastructure. Features include: *Suitable for university courses and builds on first edition to provide further analytical material *Aligned with the international asset management standard ISO55000 *Provides a basis for the establishment of physical asset management as a professional discipline *Presents case studies, analytical techniques and numerical examples with solutions Written for practitioners and students in asset management, this textbook provides an essential foundation to the topic. It is suitable for an advanced undergraduate or postgraduate course in asset management, and also offers an ideal reference text for engineers and managers specializing in asset management, reliability, maintenance, logistics or systems engineering.

Government Auditing Standards - 2018 Revision United States Government Accountability Office, 2019-03-24 Audits provide essential accountability and transparency over government programs. Given the current challenges facing governments and their programs, the oversight provided through auditing is more critical than ever. Government auditing provides the objective analysis and information needed to make the decisions necessary to help create a better future. The professional standards presented in this 2018 revision of Government Auditing Standards (known as the Yellow Book) provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence to provide accountability and to help improve government operations and services. These standards, commonly referred to as generally accepted government auditing standards (GAGAS), provide the foundation for government auditors to lead by example in the areas of independence, transparency, accountability, and quality through the audit process. This revision contains major changes from, and supersedes, the 2011 revision.

Asset Management System United States. General Accounting Office, 1993

Performance Auditing of Public Sector Property Contracts Lori Keating, 2016-05-13 PPP/PFI contracts often share a number of features: they run over a very long period of time; they are conceived without a complete understanding of how requirements may change and despite the rhetoric they tend to create a context where dispute and litigation rather than partnership are the norm. In this environment, effective auditing is essential to ensure that projects are delivering what the end-user requires. Audits are both a public sector right, and a matter of good management sense. *Performance Auditing of Public Sector Property Contracts* is a practical guide to performance auditing for public sector property managers with a series of guidelines for auditors of public sector property contracts. The book concentrates on Facilities Management contracts. Lori Keating explains the basis for the process; how to retain balance, independence and rigour and how to audit intangible performance measures and other tricky areas. The book follows an audit process from commencement to conclusion, and contains a discussion of factors that contribute to the success of any audit. It is essential reading for public sector auditors, PPP project managers and contractors.

Reflections from Our Audits New Zealand. Office of the Auditor-General, 2017

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Table of Contents Asset Auditor

1. Understanding the eBook Asset Auditor
 - The Rise of Digital Reading Asset Auditor
 - Advantages of eBooks Over Traditional Books
2. Identifying Asset Auditor
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Asset Auditor
 - User-Friendly Interface
4. Exploring eBook Recommendations from Asset Auditor
 - Personalized Recommendations
 - Asset Auditor User Reviews and Ratings
 - Asset Auditor and Bestseller Lists
5. Accessing Asset Auditor Free and Paid eBooks
 - Asset Auditor Public Domain eBooks
 - Asset Auditor eBook Subscription Services
 - Asset Auditor Budget-Friendly Options
6. Navigating Asset Auditor eBook Formats
 - ePub, PDF, MOBI, and More
 - Asset Auditor Compatibility with Devices
 - Asset Auditor Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Asset Auditor
 - Highlighting and Note-Taking Asset Auditor
 - Interactive Elements Asset Auditor
8. Staying Engaged with Asset Auditor
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Asset Auditor
9. Balancing eBooks and Physical Books Asset Auditor
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Asset Auditor
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Asset Auditor
 - Setting Reading Goals Asset Auditor
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Asset Auditor
 - Fact-Checking eBook Content of Asset Auditor
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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