

《Not-for-Profit Audit》

图书基本信息

书名：《Not-for-Profit Audit Committee Best Practices非盈利审计委员会最佳实践》

13位ISBN编号：9780471697411

10位ISBN编号：0471697419

出版时间：2005-11

出版社：吉林长白山

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页数：166

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内容概要

How can not-for-profit organizations be sure they play by the rules when the rules aren't clear?

Due to recent, very public accounting scandals and the resulting Sarbanes-Oxley Act and other regulations, public companies have strict guidance on financial governance and accounting, including the functions and responsibilities of audit committee members. Though not-for-profit organizations are subject to increased scrutiny, there has been no detailed guidance for their audit committees. This book fills the void and helps not-for-profit organizations answer these questions:

- * In today's skeptical environment, how can responsible financial governance and reporting reassure wary donors and supporters, and perhaps give the organization a competitive advantage?
- * How should the audit committee be structured?
- * Which Sarbanes-Oxley requirements (if any) should the audit committee adopt?
- * Which best practices best fit the organization's structure and financial reporting needs?

Complete with checklists, sample questions, and an index for quick reference, Not-for-Profit Audit Committee Best Practices covers:

- * Different types and unique characteristics of not-for-profit organizations
- * The audit committee's role in preventing and detecting fraud
- * Important internal controls and the internal audit function
- * The relationship of the audit committee and the independent auditor

This heads-up, hands-on guide helps audit committee members select and structure appropriate best practices and function in the most effective manner for their unique not-for-profit organizations. It's also a valuable reference for board members, managers, independent auditors, and advisors of not-for-profit organizations.

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