

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

书籍信息

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内容简介

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 ? 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。 Since not-for-profits are not required to comply with Sarbanes-Oxley , they have the advantage of being able to select from alternative ways of functioning。 Not-for-Profit Audit Committee Best Practices helps audit committee members select from various best practices to tailor the functioning to their particular circumstances。

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