



# INTERNAL CONTROL PLAN (Example)



DEPARTMENT OF DEFENSE  
HEADQUARTERS AND HEADQUARTERS JOINT  
OPERATIONAL MANAGEMENT CENTER  
10TH SUSTAINMENT BRIGADE GROUP, BATTALION  
FORT MONTE, CALIFORNIA  
BUDGETARY ACCOUNTING  
AND ASSETS

10SIBTB-HHC-101F500

27 December 2011

## MEMORANDUM FOR RECORD

SUBJECT: IC Schedule for the Financial Management Detachment (Change #10)

1. Listed below are the Courtesy Review (CR), Inspection, and Vault to Vault schedule for the Internal Control team.

DATE	LOCATION	DETACHMENT	TYPE OF VISIT
17-18 AUG 2011			INSPECTION
28 AUG 2011			BAR VAULT TO VAULT
2-3 SEPT 2011			INSPECTION
7-10 SEPT 2011			CR
13-15 SEPT 2011			INSPECTION
17-19 SEPT 2011			INSPECTION
20 SEPT 2011			BAR VAULT TO VAULT
24-27 SEPT 2011			VAULT TO VAULT
1-8 OCT 2011			INSPECTION BAR VAULT TO VAULT
12-15 OCT 2011			VAULT TO VAULT
17-18 NOV 2011			INSPECTION
19-21 NOV 2011			VAULT TO VAULT
22-23 NOV 2011			INSPECTION
4-8 DEC 2011			CR BAR VAULT TO VAULT
14-17 DEC 2011 *			VAULT TO VAULT
19-17 DEC 2011 *			VAULT TO VAULT
7-9 JAN 2012			INSPECTION BAR VAULT TO VAULT
11-14 JAN 2012			CR
4-8 FEB 2012			CR
8-10 FEB 2012			CR
22-23 FEB 2012			INSPECTION
8-10 MAR 2012			INSPECTION

# Sample Of Internal Control Document

**Rose Hightower**



## **Sample Of Internal Control Document:**

*Internal Control Course: Reviewing internal controls: text ; documentation workbook ,1984*      **Internal Controls**  
Lynford Graham,2007-09-10 In the new age of philanthropy donors expect charities to be models of accountability and transparency Internal controls Guidance for Private Government and Nonprofit Entities is a must read for CEOs and CFOs who want to gain a clear understanding of cost effective ways to implement the controls necessary to protect their organizations Elizabeth Myatt Chief Executive Officer World Lung Foundation If you were looking for the silver bullet to understand and audit internal controls you just found it This book will prove invaluable in planning the audit internal controls you just found it This book will prove invaluable in planning the audit because it specifically covers COSO and the new AICPA risk assessment auditing standards George I Victor CPA Partner in Charge of Quality Control Holtz Rubenstein Reminick LLP Author Lyn Graham gives practical easy to understand guidance for documenting internal controls I recommend this book for both my clients and our staff It is very useful for auditors and clients alike David E Adams CPA Partner Geffen Mesher Company This book is an essential guide and provides very practical advice about what to do and what not to do in making an investment in internal controls The author s expensive experience as an audit firm partner and standard setter are evident in the details provided I also recommend this book to teaches of auditing and systems as it provides a useful background to how internal controls really should work in today s business environment Jean C Bedard CPA PhD Timothy B Harbert Professor of Accountancy Bentley College      Internal Control Audit and Compliance Lynford Graham,2015-01-12 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 *Construction Guide* Eric P. Wallace, 2008 Construction Guide provides CPAs with guidance on the accounting auditing and reporting that are particular to the construction industry In addition it provides CPAs with guidance on engagements for a wide range of situations including those special to utility contractors road builders home construction home builders real estate developers commercial construction residential construction and more The book includes work programs practice aids checklists and sample reports **Internal Control Course** United States.

Department of Defense, 1984 Governance, Ethics, Risk Management, Internal Control Campuswise, 2020-06-19 The primary objective of this book is to help students understand the course subject **Streamlining the payment process while maintaining effective internal control**, 2000 **Streamlining the Payment Process While Maintaining Effective Internal Control** United States. General Accounting Office, 2000 **Internal Controls Policies and Procedures** Rose Hightower, 2008-10-13 Drawing on her many years as a consultant to numerous companies big and small author Rose Hightower infuses Internal Controls Policies and Procedures with her wealth of experience and knowledge Instead of reinventing the wheel your company can use this useful how to manual to quickly and effectively put a successful program of internal controls in place Complete with flowcharts and checklists this essential desktop reference is a best practices model for establishing and enhancing your organization s control framework These manuals are favorites for organizations and companies that need a foundation and grounding to ensure an internal control posture of integrity credibility method process and process or a reminder of its importance URLs were included when first published to encourage the dissemination and distribution of relevant chapters to those interested and in charge of the specific departments Although times have changed the principles professed are sound and solid for today s accounting and business environment Implementing these cornerstones will produce a principled manageable approach These manuals can be used by accounting individuals finance departments sole proprietor businesses large corporations accounting auditing students and any others interested in specific topics or general disciplines The discipline for the oversight processes and procedures are important when introducing or implementing auditing practices whether in accounting or throughout the organization These manuals should be used together to provide the basics when setting up a department or specific process discipline for learning about the strengths weaknesses and opportunities within the specific focus areas **Beyond Sarbanes-Oxley Compliance** Anne M. Marchetti, 2016-10-25 Designed to lead financial managers from initial compliance with the Sarbanes Oxley Act through ongoing maintenance and monitoring Beyond Sarbanes Oxley Compliance helps readers seize this opportunity to revitalize their business practice drive greater performance and transform their finance organization into a key contributor to the business Focusing on the present and future financial road ahead Beyond Sarbanes Oxley Compliance

explores how to implement enterprise risk management processes that comply with Sarbanes Oxley 302 404 409 requirements ways to build on initial compliance activities that will improve financial management processes and profitability compliance and quarterly close checklists timelines and table summaries to help readers achieve their goals and much more

*Wiley CPA Exam Review 2008* O. Ray Whittington, Patrick R. Delaney, 2007-12-04 Completely revised for the new computerized CPA Exam Published annually this comprehensive four volume study guide for the Certified Public Accountants CPA Exam arms readers with detailed outlines and study guidelines plus skill building problems and solutions that help them to identify focus and master the specific topics that need the most work Many of the practice questions are taken from previous exams and care is taken to ensure that they cover all the information candidates need to pass the CPA Exam Broken down into four volumes Regulation Auditing and Attestation Financial Accounting and Reporting and Business Environment and Concepts these top CPA Exam review study guides worldwide provide More than 2 700 practice questions Complete information on the new simulation questions A unique modular structure that divides content into self contained study modules AICPA content requirements and three times as many examples as other study guides *Wiley Practitioner's Guide to GAAS 2017* Joanne M. Flood, 2017-02-14 The clearest easiest to use guide to understanding all the clarified standards including the new attestation standards fully updated This comprehensive guide to understanding Generally Accepted Auditing Standards GAAS is not just about auditing It addresses the toughest part of an accountant's job identifying interpreting and applying the many audit attest review compilation and preparation standards relevant to a particular engagement Wiley Practitioner's Guide to GAAS 2017 offers a clear and accessible distillation of the official language of GAAS Statements on Standards for Attestation Engagements SSAEs and Statements on Standards for Accounting and Review Services SSARs as well as advice on exactly how to remain fully compliant with each Wiley Practitioner's Guide to GAAS 2017 is organized according to the logical arrangement of the clarified standards presenting each section individually and explaining how it is related to the engagement process Guidance is offered on the entire process in the form of practice notes checklists questionnaires and real world examples illustrating how the fundamental requirements of each section are applied Other key features include A brief identification of each auditing SSAE and SSARS section with effective dates and tips on how to apply it Highlights of new requirements in the clarified attestation standards Concise listing and descriptions of each section's specific mandates including definitions Easy to read capsule summary of interpretations plus selected technical alerts Helpful techniques for remaining compliant with each standard New in GAAS 2017 In 2016 the AICPA's Auditing Standards Board completed a major stage of its clarity project and issued SSAE No 18 The new guidance is effective for reports dated May 1 2017 SSAE No 18 replaces the attestation standards introducing major new requirements that will change practice In this transition year guidance on the extant attestation standards is also included Wiley Practitioner's Guide to GAAS 2017 is completely updated to reflect all the clarified standards and provide valuable implementation

information     Wiley Practitioner's Guide to GAAS 2008 Michael J. Ramos, 2007-12-04 The clearest easiest to use guide to understanding GAAS 2008 on the market fully updated The 2008 edition includes Risk Assessment Standards effective for December 31 2007 Financial Statement Audits The only reference that offers the most comprehensive coverage of generally accepted auditing standards practices and procedures Wiley Practitioner's Guide to GAAS 2008 explains and interprets the standards in clear easy to understand language Offering the accounting professional a clear accessible distillation of the official language of Statements on Standards for Attestation Engagements SSAEs and Statements on Standards for Accounting and Review Services SSARs this invaluable resource provides advice on exactly when and how to remain fully compliant with each Michael J Ramos Denver CO was an auditor with KPMG and now works as an author and consultant He is the author of How to Comply with Sarbanes Oxley Section 404 Assessing the Effectiveness of Internal Control Second Edition 0 471 74066 7 and The Sarbanes Oxley Section 404 Implementation Toolkit Practice Aids for Managers and Auditors 0 471 71225 6     **Clinical Virology Manual** Steven C. Specter, Richard L. Hodinka, Danny L. Wiedbrauk, Stephen A. Young, 2009-05-09 A comprehensive and updated volume for the clinical virologist Details laboratory procedures for detecting and handling viruses from specimen requirements and quality assurance to virus detection and identification from the fundamentals through the latest molecular methods Presents the most current knowledge on the wide range of specific viral pathogens Includes information on services provided by federal and state public health virology laboratories Provides essential information for clinicians and laboratory virologists     **Mastering SOX** Cybellium, Embark on a Comprehensive Journey to Mastering SOX Compliance In a business landscape where financial transparency and accountability are paramount mastering the intricacies of the Sarbanes Oxley Act SOX compliance is essential for ensuring integrity and trust in financial reporting Mastering SOX is your ultimate guide to navigating the complex world of corporate governance internal controls and regulatory compliance Whether you're a financial professional auditor compliance officer or executive this book equips you with the knowledge and skills needed to achieve SOX compliance About the Book Mastering SOX takes you on an enlightening journey through the intricacies of SOX from foundational concepts to practical implementation From internal controls to risk management this book covers it all Each chapter is meticulously designed to provide both a deep understanding of the regulations and practical guidance for achieving compliance in real world scenarios Key Features Foundational Understanding Build a solid foundation by comprehending the core principles of SOX regulations including Sections 302 404 and 906 and their implications SOX Components Explore the different components of SOX including corporate responsibility internal controls and financial reporting requirements Internal Controls Master the art of designing and evaluating effective internal control systems to ensure accurate financial reporting and prevent fraud Risk Assessment Learn how to conduct comprehensive risk assessments to identify vulnerabilities and implement risk mitigation strategies Internal and External Auditing Understand the role of internal and external auditors in the SOX compliance process and how

to effectively collaborate with auditors Whistleblower Protection Gain insights into the importance of whistleblower protection under SOX and the mechanisms for reporting financial misconduct Disclosure and Reporting Dive into the requirements for accurate financial reporting including management assessment auditor attestation and timely disclosures Emerging Trends and Challenges Explore emerging trends in corporate governance technology advancements and international compliance and their impact on SOX compliance Who This Book Is For Mastering SOX is designed for financial professionals auditors compliance officers executives legal experts and anyone responsible for ensuring SOX compliance Whether you re aiming to enhance your skills or embark on a journey toward becoming a SOX compliance expert this book provides the insights and tools to navigate the complexities of financial reporting and corporate governance 2023 Cybellium Ltd All rights reserved [www.cybellium.com](http://www.cybellium.com)

**Internal Control** Olof Arwinge,2012-11-07 The concept of internal control has developed along with audit practice As demands have been made for greater accountability in corporate governance the significance of internal control systems in companies has increased Traditionally internal control has had a fairly direct relationship to financial reporting quality but wider approaches to internal control have expanded those boundaries much further Stakeholders are increasingly concerned with the effectiveness of internal controls and disclosure requirements are making firms to go public with regard to their internal control systems From a design perspective current research suggests that internal control designs are contingent upon variables such as company strategies risk appetite regulatory characteristics and organizational size Also there is much to learn about internal control quality and the way internal control quality is associated with overall corporate governance quality This book fills that gap [Internal Audit Handbook](#) Henning Kagermann,William Kinney,Karlheinz Küting,Claus-Peter Weber,2007-12-04 This book offers a comprehensive up to date presentation of the tasks and challenges facing internal audit It presents the Audit Roadmap the process model of internal auditing developed at SAP which describes all stages of an audit Coverage provides information on issues such as the identification of audit fields the annual audit planning the organization and execution of audits as well as reporting and follow up The handbook also discusses management related subjects Separate chapters are dedicated to special topics like IT or SOX audits

**Mental Health Service System Reports** ,1980 *Internal Controls* United States. General Accounting Office,1985 *Approaches to Enterprise Risk Management* Bloomsbury Publishing,2010-07-01 Approaches to Enterprise Risk Management is a multi author book written by leading experts in the field of risk management including Aswath Damodoran John C Groth and David Shimko It is a valuable tool that enables you to assess the potential business threats both from within your organization and from external sources It comprises over 25 chapters covering the range of risks your organization might face including financial strategic operational risks It offers you over 20 practical step by step guides on the required steps to cope with any detrimental event that could impact on your company s financial health There are also a range of checklists including Balancing Hedging Objectives with Accounting Rules FAS 133 Creating a Risk Register What Is

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