

Internal Control Evaluation

Company Name:	ABC Company, LLC
Prepared By:	Julie A. Aydlott, CFE
Date Prepared:	October 8, 2019

Overall Rating

Department	Reasonable / Effective Controls Exist	Opportunity for Improvement	Critical - Lack of Controls	Comments
Payroll		✓		Need authorization for each payroll
Human Resources		✓		Need a fraud policy with handbook
Accounts Receivable			✓	Need AR reconciliation and controls
Accounts Payable			✓	Need AP reconciliation and controls
Purchasing			✓	Need purchasing procedures
Inventory			✓	Need better inventory tracking
Fixed Assets		✓		Need fixed asset database and review
Banking and Cash			✓	Need controls over banking and cash
Electronic Data		✓		Need oversight on data files
Physical Storage		✓		Filing system is unorganized
Financial Reporting			✓	Needs financial reporting system
Year-End / Taxes		✓		Needs reconciliation

Control Internal Management Report

Jin-Ying Zhang



Control Internal Management Report:

Wiley Practitioner's Guide to GAAS 2006 Michael J. Ramos, 2006-03-06 The clearest easiest to use guide to understanding GAAS 2006 on the market fully updated This latest resource to understanding GAAS addresses the toughest part of an accountant's job identifying interpreting and applying the many audit attest review and compilation standards relevant to a particular engagement Wiley Practitioner's Guide to GAAS 2006 offers the accounting professional a clear accessible distillation of the official language of those standards Statements on Standards for Attestation Engagements SSAEs and Statements on Standards for Accounting and Review Services SSARSs as well as advice on exactly when and how to remain fully compliant with each The only GAAS reference organized according to practitioners actual use of the Statements on Auditing Standards Wiley Practitioner's Guide to GAAS 2006 presents each statement individually explaining how the standards are related and offering guidance on the entire engagement process in the form of practice notes checklists questionnaires and real world examples that illustrate how the fundamental requirements of each section are applied Other key features include A brief identification of each SAS SSAE and SSARS with its effective date and tips on when to apply it A convenient and comprehensive glossary of official definitions which are usually scattered through out a standard Behind the scenes explanations of the reasons for each pronouncement and brief explanations of the basic ideas of the section Concise listing and descriptions of each standard's specific mandates Easy to read capsule summary of interpretations plus selected AICPA practice alerts and advisories Helpful techniques for remaining compliant with each standard New in GAAS 2006 Proposed changes required by the new risk assessment suite of eight auditing standards including those related to Understanding the client's business Internal control Materiality Assessing risk and performing audit procedures Changes to the requirements for audit documentation when performing an audit of a privately held company

Regional multilateral development banks external audit reporting could be expanded. United States. General Accounting Office, 2001

Financial Reporting Handbook Michael R. Young, 2003 Never before has a single reference provided such quick access to every critical aspect of financial reporting In addition to covering the new Sarbanes Oxley legislation SEC rules and regulations and corporate governance standards promulgated by the Independence Standards Board and the AICPA at institutions such as New York Stock Exchange NASDAQ and the American Stock Exchange the Financial Reporting Handbook tackles important underlying themes such as the centrality of the audit committee the individual responsibility of executives and the integrity of the outside auditor Best of all the Financial Reporting Handbook will be updated every quarter with the relevant laws and regulations that are developed and implemented

International Scientific Conference Energy Management of Municipal Facilities and Sustainable Energy Technologies EMMFT 2019 Vera Murgul, Viktor Pukhkal, 2020-08-17 This book is intended to assist to improve energy efficiency in the industrial sector The book offers case studies for industrial energy efficiency improvement and contains brief

reports on cutting edge research in all fields of the energy industry This book which is composed of select research proceedings of the EMMFT 2019 conference covers such issues as good quality energy use energy generation technologies materials used for energy generation and storage technologies as well as materials for water purification petroleum engineering and digital energy systems The case studies discussed comprise the use of fossil fuel and non fossil fuel energy resources novel materials with advanced heat transport or heat resistance and energy digitalization Coverage extends to all theoretical and applied aspects of the field This book is an ideal resource for scientists and energy analysts industrial practitioners engineers researchers and postgraduate students working in the field of management and technology for improving energy efficiency in the industry Also the book is of interest to researchers engineers and laboratory personnel in the fields of power systems and smart grids "Code of Massachusetts regulations, 2010" ,2010 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020

Financial Institutions, Valuations, Mergers, and Acquisitions Zabihollah Rezaee,2004-03-15 THE DEFINITIVE GUIDE TO NAVIGATING TODAY S FINANCIAL SERVICES INDUSTRY From one stop shopping for financial services to major structural shifts within the industry rapid changes in information technology trends toward business combinations statutory laws and global competition have contributed to breaking down the geographic and product barriers that once separated traditional financial institutions from other financial entities This complete authoritative resource is designed for all financial professionals involved in business valuations mergers and acquisitions and includes How operations are regulated How organizations are valued and why they merge Related accounting standards Merger and acquisition processes The Gramm Leach Bliley Financial Modernization Act of 1999 Target bank analysis and tax requirements and much more Written by an expert in the field Financial Institutions Valuations Mergers and Acquisitions is an essential tool for keeping up with the increasing and crucial changes in the financial services industry "**Code of Massachusetts regulations, 2016**" ,2016 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020 **Federal Register** ,1979-05 "**Code of Massachusetts regulations, 2014**" ,2014 Archival snapshot of entire looseleaf Code of Massachusetts Regulations held by the Social Law Library of Massachusetts as of January 2020

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web jul 19 2022 in sarah ellis s story gore the main character and narrator amy undoubtedly suffers at the hands of her twin brother lucas yet upon further inspection the same events that cause trauma also developed talent

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web in the short story gore by sarah ellis the character of amy is able to effectively deceive her brother lucas that there is an alien like creature in the house in order to get her book back soon after their parents go out to do the usual saturday grocery lucas grabs the book from amy s hands and hides inside the washroom

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web ellis was born in vancouver british columbia canada in 1952 the youngest of three children in her family as she once noted my joy in embroidering the truth probably comes from my own childhood

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web short story gore by sarah ellis how we can relate to this story images how people can relate to this story is that everyone has that one person that always finds a way to annoy them rather it be a family member or a really good friend character selection the character that i ve selected is lucas lucas is a

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web feb 15 2015 setting time this was taken place in amy and lucas house specifically the front door washroom living room and their hallway this story takes place on a saturday afternoon the peace keeping forciers are out at mega foods doing the saturday shop ellis 5 initiating incident marcus denouement

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web nov 3 2017 outline 11 frames reader view gore by sarah ellis main conflict the main conflict in the story was when the brother lucas took his sisters favourite book and ran to the washroom to keep amy from getting the book they fought for a good amount of time also the type of conflict that was happening in the story was person vs person

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web in numerous ways amy reveals herself to be resourceful throughout the short story gore by sarah ellis her resourcefulness is demonstrated by her imaginative spirit and capability to think outside of the box her intelligence and her willingness to persevere even when faced with obstacles throughout the journey

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web two 2 specific details from the story to support your opinion we get a biased view of lucas because the narration is in 1st person the reader doesn t get to see lucas point of view maybe amy bullies him about academics amy doesn t really have good opinion of her brother lucas is more like an unevolved thugoid

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component of the bridge are deck abutment bridge seat beams and girder barrier rail slope protection approach slab
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