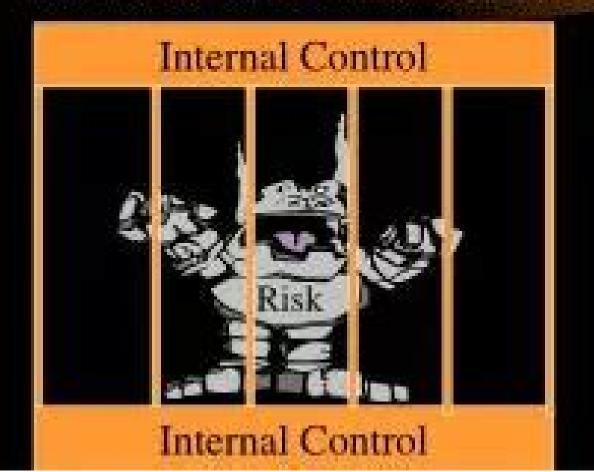
Chapter 10 Section 404 Audits of Internal Control and Control Risk



Chapter Section 4audits Of Internal Control And Risk Solutions

James Hamilton, N. Peter Rasmussen

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A Short Guide to Ethical Risk Carlo Patetta Rotta, 2017-05-15 Following corporate scandals and the recent bankruptcy of large financial institutions the public believes that one of the responsibilities of governments regulators and corporate executives is to do business in compliance with basic ethical values It is now acknowledged that there has been a general decline in ethical standards in the business world perhaps due in part to a celebrity culture that overvalues wealth and shallow notions of success Ethics used to be discussed only by philosophers and academics but it is now apparent to business leaders that companies wishing to survive into the future have to develop effective protection against exposure to ethical risk This Short Guide written by a professional with diverse international experience in auditing and fraud prevention who has specialised in ethics related issues serves as a resource for all who need a more complete view of the subject and practical guidance to inform their daily business decisions Providing an overview of the theories of ethics that bear on today s business world from Adam Smith's liberalism to stakeholder theory the Guide explains the human behaviour that gives rise to fraud and corruption in terms of a fraud triangle theory according to which unethical behaviours happen when three risk components psychological pressure opportunity and rationalisation are present Pressure is linked to the unfortunate superstar culture while opportunity can be reduced through application of adequate control mechanisms and corporate governance models Rationalisation has to do with the ability of an honest individual to justify a dishonest action in his own eyes Ethics bears directly on this component and an ethical approach can prevent such self justification The adoption of appropriate company cultures and corporate governance models the selection and retention of ethically sound staff and implementation of fair incentive systems are all advocated by the author who describes the roles within an organisation of the Audit Committee and the Compliance Function Additionally the Guide offers a range of tools that can be applied by practitioners in the field such as codes of conduct compliance programmes whistle blowing procedures and risk management GMP Audits in Pharmaceutical and Biotechnology Industries Mustafa Edik, 2024-06-28 The fact that good processes manufacturing practice GMP audits in the pharmaceutical and biotechnology industries have to be evaluated and with very limited resources has created a gap in this field The lack of trained and qualified GMP auditors is on the rise in all organizations that are required to implement FDA EMA MHRA WHO TGA and PIC S regulations This volume is an essential reference source for those organizations operating in the field of health and presents the basic knowledge needed to perform audits The author also provides useful tips and a selection of samples about GMP audits that are indispensable for professionals and health inspectors working in industry and health authorities Features An essential reference source for those organizations operating in the field of health and presents the basic knowledge needed to perform audits Anyone working in the manufacturing sector needs to be aware of GMP be able to identify operational flaws as well as legal violations and have a clear understanding of how to meet GMP standards Assists readers in understanding the importance of

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