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### **Audit Checklist**

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[Effectively measure your suppliers' fiscal controls w/ an SAS 70 audit.](#)

Ads by 

attacks from anonymous computer hackers. Current events, including examples from Israel and Estonia, prove that a certain level of real-world disorder can be achieved from hostile data packets alone. This article shows that as dependence on IT and the internet grow, governments should make proportional investments in network security, incident response, technical training, and international collaboration.

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#### Sample

##### [Internal Audit Post Engagement Debrief Template - Sample](#)

Use this template upon completion of an audit to have team members discuss the audit and to provide feedback on audit execution, lessons learned, best practices, and future audit considerations. Sections include names of audit team members, performance against budget, lessons learned, internal process improvement suggestions, and future audit considerations.

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#### Work Program

##### [Computer Operations/Job Scheduling Audit Work Program](#)

The purpose of this document is to provide the general steps used to execute an audit on computer operations and IT job scheduling. This work program provides audit objectives and test steps to help determine and review the role of computer operations within an organization, the responsibilities of the computer operations department, and ability to proactively manage computer operations. Use this work program to test these steps and many more.

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#### Announcement

##### [New Flash Report Translated into Chinese](#)

KnowledgeLeader is pleased to announce that a recent flash report has been published on KnowledgeLeader in Chinese: PCAOB Publishes Staff Guidance on Auditing ICFR in Smaller Public Companies. The content can be located by clicking on "Topics" --> "China."

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#### Featured Links

##### [Costs of a Data Breach: Can You Afford \\$6.65 Million?](#)

A data breach may cost your company \$6.65 million dollars, so consider that when assigning an appropriate budget to your information security staff. The Ponemon Institute analyzed the financial a data breach has on a company by examining 43 different companies, all of which experienced a significant data breach. Source: *CIO.com*

##### [The Tipping Point: the Collision of Relaxed Regulation, Executive Excess and the Economy](#)

This publication provides a sobering post-mortem case study of a small, high technology public company that, according to a well-informed financial insider, "could have been saved if it had been complying with Section 404." The company, which received millions of dollars in investor capital during years of SOX deadline extensions, filed for bankruptcy and left a painful trail of financial destruction among investors, employees and suppliers. Source: *www.section404.org*

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#### Featured CPE Course

##### [Fraud I: Prevention](#)

This course is offered at a discount through KnowledgeLeader's partnership with MicroMash. The completed course is worth 8 CPE credits and is designed to help you:

- describe the nature and characteristics of fraud,
- identify which roles are responsible for fraud detection,
- explain why fraud occurs and who commits it,
- list three types of situational pressures and how to deal with them,
- describe how to minimize fraud opportunities, and
- describe personal characteristics and how to demonstrate personal integrity.

To view the full list of CPE courses, please visit KnowledgeLeader's Standards & Training Page and follow the [MicroMash Online CPE Courses](#) link.

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#### Did You Know?

##### [KnowledgeLeader University Program](#)

Protiviti allows professors and their students the opportunity to use the resources available on KnowledgeLeader to broaden their curriculum and help students further their studies in internal audit, IT audit, and accounting. Professors and students in approved courses may receive complimentary access to the website for the duration of their studies. If you are a university professor or student,

or know someone who could benefit from the University Program, please email [KnowledgeLeader@protiviti.com](mailto:KnowledgeLeader@protiviti.com).

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CCH Tax and Accounting - Accounting Research Manager Updates  
[Weekly Summary of Accounting, SEC, and Auditing Developments](#)

- Asset Impairments -- Updated Statement 144 Interpretations Published
  - Fair Value Measurements -- Minutes of February 5, 2009 Valuation Resource Group Meeting
  - Interactive Data -- SEC Publishes Final Rule Requiring XBRL Mutual Fund Risk/Return Summary Information
  - Fair Value Measurements -- AICPA Issues Draft Paper on Valuation Considerations for Interests in Alternative Investments
  - International Financial Reporting -- IASB Issues Agenda for February 17-20, 2009 Meeting
  - Health Care Organizations -- New Edition of Knowledge-Based Audits Published
  - Audit Engagements -- AICPA Proposes Guidance on Initial Engagements
  - Economic Crisis -- PCAOB Interpretive Guidance on Audit Considerations in the Current Economic Environment Discussed
  - Service Efforts and Accomplishments -- New GASB Guidance and Other Matters Discussed
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From the Archive

[Control Design Effectiveness Review Checklist](#)

This excel-based template provides an example of how to review control design effectiveness to ensure the control mitigates the associated risk. You would use this review process sheet to document the reviewer's comments and associated response. The excel form also provides guidance in designing controls to address financial reporting assertions.

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Top 5 Pages on KnowledgeLeader

The following links will take you to the five most popular pages from the week of February 2, 2009.

1. [AuditNet Premium Content](#)
  2. [PCAOB Publishes Staff Guidance on Auditing Internal Control over Financial Reporting in Smaller Public Companies - PCAOB Flash Report](#)
  3. [Entity-Level Controls - Fraud Questionnaire](#)
  4. [Reporting and Wrap-Up - Project Checklist](#)
  5. [Internal Auditing Syllabus - Sample 2](#)
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