

# CONTROL SELF ASSESSMENT

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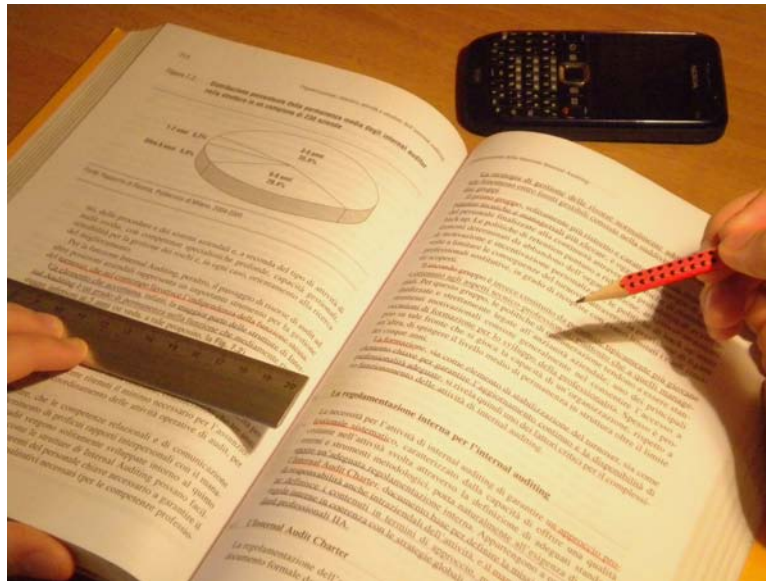
A.S.I.A. – Verona

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GIORNALE DI INFORMAZIONE SU INTERNAL AUDITING, CORPORATE GOVERNANCE, REATI SOCIETARI E FRODI AZIENDALI

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## EDITORIALE

### Tempo di controlli

#### CONTIENE CIRCA 1300 CARATTERI

Internal audit, risk measurement and compliance are getting more and more intermeshed. The realization is increasing that effective internal audit is relevant for improving operational efficiency. In this analysis I look at the importance of internal audit and how the field is fast changing so as to improve operating profitability and reduce operating risk. In the context of the fast changing economic situation also I look at how an effective internal audit could have helped institutions escape much of the pain of the subprime crisis. The referred article says that in the post Sarbanes Oxley era the significance and importance of internal audit has increased. Further operational personnel and internal audit

staff are being interchanged. Internal audit is especially relevant in helping organizations ensuring that they observe their own laid down documented procedures. In the context of ever increasing and complicated accounting standards, internal audit can act as a beacon in ensuring that the institution adheres to standards and procedures.

Internal audit as a function also has the time and the resources to research the application of standards to real life situations in the organization.

Internal audit as a liaison with the external reporting auditors is also a very important relevant function. The risk involved in CDO's, derivatives, hedging and other instruments can be regularly evaluated by internal audit.



Paolo Roffia



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Marco Strazzabosco

## I controlli del futuro [spazio per articolo teorico]

di Marco Strazzabosco

### CONTIENE CIRCA 1600 CARATTERI

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Internal audit as a liaison

with the external reporting auditors is also a very important relevant function. The risk involved in CDO's, derivatives, hedging and other instruments can be regularly evaluated by internal audit. Whether one looks (historically) at the case of Barings Bank, Amaranth Advisors, Bear Stearns, BCCI, LTCM or the failure of any other large investment institution there has in my opinion been a failure of the risk management, evaluation and investment function. In all the cases referred to above if the internal audit function had evaluated the risks.

## Notizie dall'associazione

### MODIFICHE NORMATIVA 231

**[380 caratteri]** Internal audit, risk measurement and compliance are getting more and more intermeshed. The realization is increasing that effective internal audit is relevant for improving operational efficiency. In this analysis I look at the importance of internal audit and how the field is fast changing so as to improve operating profitability and reduce operating risk.

### CAMBIA IL PRESIDENTE DELL'AIIA

**[329 caratteri]** Internal audit, risk measurement and compliance are getting more and more intermeshed. The realization is increasing that effective internal audit is relevant for improving operational efficiency. In this analysis I look at the importance of internal audit and how the field is fast changing.

### NUOVO DECRETO SUI CONTROLLI INTERNI

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### VARATO IL NUOVO PRINCIPIO CONTABILE 7

**[380 caratteri]** Internal audit, risk measurement and compliance are getting more and more intermeshed. The realization is increasing that effective internal audit is relevant for improving operational efficiency. In this analysis I look at the importance of internal audit and how the field is fast changing so as to improve operating profitability and reduce operating risk.



**INTERNAL AUDITING**  
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## I nuovi reati societari [spazio per un casestudy]

di Giulio Sperotto



### CONTIENE CIRCA 1700 CARATTERI

Internal audit, risk measurement and compliance are getting more and more intermeshed. The realization is increasing that effective internal audit is relevant for improving operational efficiency. In this analysis I look at the importance of internal audit and how the field is fast changing so as to improve operating profitability and reduce operating risk. In the context of the fast changing economic situation also I look at how an effective internal audit could have helped institutions escape much of the pain of the subprime crisis. The referred article says that in the post Sarbannes Oxley era the significance and importance of internal audit has increased. Further operational personnel and internal audit staff are being interchanged. Internal audit is especially relevant in helping organizations ensuring that they observe their own laid down documented procedures. In the context of ever increasing and complicated accounting standards, internal audit can act as a beacon in ensuring that the institution adheres to standards and procedures.

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life situations in the organization. Internal audit as a liaison with the external reporting auditors is also a very important relevant function. The risk involved in CDO's, derivatives, hedging and other instruments can be regularly evaluated by internal audit. Whether one looks (historically) at the case of Barings Bank, Amaranth Advisors, Bear Stearns, BCCI, LTCM or the failure of any other large investment institution there has in my opinion been a failure of the risk management, evaluation and investment function.

In all the cases referred to above if the internal audit function had evaluated the risks and processes in a better manner then the outcome could in great



Giulio Sperotto

## In poche parole

### CONTROL SELF ASSESSMENT [CONTIENE CIRCA 300 CARATTERI]

Internal audit, risk measurement and compliance are getting more and more intermeshed. The realization is increasing that effective internal audit is relevant for improving operational efficiency. In this analysis I look at the importance of internal audit and how the field is fast changing so as to improve operating profitability and reduce operating risk.

### RISK MANAGEMENT [CONTIENE CIRCA 300 CARATTERI]

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### BUSINESS INTELLIGENCE [CONTIENE CIRCA 300 CARATTERI]

Internal audit, risk measurement and compliance are getting more and more intermeshed. The realization is increasing that effective internal audit is relevant for improving operational efficiency. In this analysis I look at the importance of internal audit and how the field is fast changing so as to improve operating profitability and reduce operating risk.

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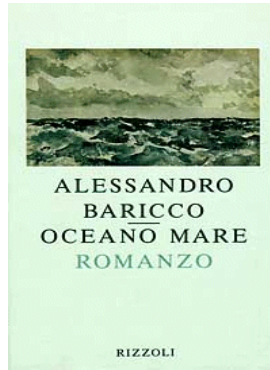
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## Recensione



### CONTIENE CIRCA 900 CARATTERI

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## Eventi

### 14 maggio 2010 – Seminario su Frodi, Milano, Palazzo Forti

Internal audit, risk measurement and compliance are getting more and more intermeshed.

### 17 maggio 2010 – Seminario su IA, Milano, Palazzo Forti

Internal audit, risk measurement and compliance are getting more and more intermeshed.

### 22 giugno 2010 – Seminario su Gestione Rischi, Milano, Palazzo Forti

Internal audit, risk measurement and compliance are getting more and more intermeshed.

### 3 luglio 2010 – Seminario su Corporate Governance, Milano, Palazzo Forti

Internal audit, risk measurement and compliance are getting more and more intermeshed.



## Sostenitori

Spazio a disposizione:  
100€ per presenza annuale

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