



I'm not robot



reCAPTCHA

Continue

Informe de auditoria interna financiera ejemplo

You read free preview page 2 is not displayed in this preview. Guatemala, September 19, 2011. Addressed: Board of Lords La Algecira, S.A. Ciudad. Dear Gentlemen: In accordance with our internal audit activity program, we conducted the internal control review and accounting activities in the areas of accounts receivable – customers, sales and inventory, for the period January 01-August 31, 2011 of La Elegancia, S.A. The audit included interviews with administrative staff and operations personnel in each of the checked notes. Selected documents, files, reports, systems, procedures and policies that we see fit have been evaluated. After analyzing the information we develop recommendations... See more. Findings of internal control deficiencies that nursing new credits: 1. Finding: We note that new credits are often provided at the recommendation of other customers. Criterion: To provide new credit, customer credit history must be investigated on trusted sites. Cause: The credits department has no policy of editing new credits, making the company vulnerable to unstoppable accounts. Effect: This lack of control causes losses to the company because it risks the customer not canceling their debts because they do not know their credit history. Conclusion: The company awards new credits without knowing its customers. Recommendations: Establish policies and procedures for awarding new credits by applying economic research of moral solvency to all customers prior to credit provision, through actions such as: " Get the services of a company that provides the necessary information of people such as the credit record. The purpose of this procedure is to provide control over the allowances granted. Issuing many credit bills. 2. Finding: We determine in our review that many 1 are issued monthly. I-2017 Internal Auditor Report prepared by: Diana Carolina Rodríguez ORDÓZ Institutional Quality Professional April 20, 2017 2. 1 content introduction 2 targets of internal audit I 4 scope

of internal audit 4
2015..... 4
4 There is no applicability of requirements..... 4

criteria..... 4
a supplemental audit should have been scheduled to renew SIGO ISO 9001 and to ITCGP 1000 certificates. Being associated with the first major discrepancy, with the internal audit cycle of 2016 that they did not assess that SIGO met the requirements of ISO 9001:2015, an action plan was set to resolve it to April 1 (see internal audit program attached), however the supplemental audit date was changed to May 16 therefore, extending the deadlines for certain operations known as the dates to be identified), , progress is then reported as of the report date (Thursday, April 20), an operation intended to follow up on ac1 compatibility. March 24, 2017: Update the internal audit procedure, be sure to point to the regulatory requirements of digits 9.2 in ISO 9001:2015 and 8.2.2 in NTC GP 1000:2009, and expose it to internal auditors. (Updated internal audit procedure and discovery assistance lists.) The procedure was updated to March 23 for disclosure at the last meeting where internal auditors were trained and the device's knowledge assessment was carried out. Similarly, at the reviews meeting, the points of the procedure were revealed to visitors, such as: - the types of possible findings. - the importance of defining and implementing actions (which will remain in the improvement plan), and from now on, all internal reviews will assess compliance with the requirements of approved standards even if other issues important to senior management are examined concurrently. March 24, 2017: Select and train internal visitors on ISO 9001:2015. (External audit certificates, training assistance list, submission of autonomous learning material.) - On Monday, March 13, in an email, internal auditors of the 2016 cycle were asked to participate as visitors of the I-2017 cycle, send certificates as internal visitors and sent access to E-Standards to study ISO 9001:2015. - On Monday, March 20 at The Reunion DO, the result of an external review of icontec x renewal was social, informing participants of the shock program to carry out the audits internally on Monday, March 27 a.m., so that we demand their commitment to participate as auditees and time available to internal visitors attached to their units. - On March 23, the Personnel Administration was asked by email to identify the polio in the HV of the 8 internal auditors, As such. - On March 15, they received printed material to record the device and its changes to the new version. - ISO 9001:2015 training was given on March 17 (the same day digital material was sent for autonomous learning), on March 22 and 24, in 4-hour sessions each. 4. 3 A.C.3. March 24, 2017: Confirm the competency of internal auditors. (Internal auditor estimates). On March 24, at the last training session at ISO 9001:2015, Visitors' knowledge was assessed to the latest standard, using a written test of 4.17 (greater than 4.73 or less 3.84), and in theirdem the requirements applied to each controlled process were discussed and analyzed in conjunction with all the controlled staff as well as models of questions and activities in their assessment (this discussion not only showed the learning and appropriation of the concepts obtained by each, but also served to strengthen knowledge and fill in some gaps that remained at the time). At graduation meetings, critics rated the performance, objectivity and inequity of visitors, with an average score of 4.81 (higher than 5.00 and lower than 4.33). C-1. March 27, 2017: Perform internal audits, evaluate ISO 9001:2015 requirements (audit program, audit programs, checklists, and audit report). On March 27, according to planning and distribution, the internal audit took place in the I-2017 cycle, for which the start meeting took place in a group way with all processes, as part of a DO meeting with executives. As a result of the surveys, two discrepancies (review of internal audits) and 48 observations were found, many of which were repeated in various processes, and therefore factors, actions, managers and dates consolidated in the improvement plan. C2. April 19, 2017: Evaluate the Internal Audits Report in Management Review – RxD and express corrective amendments and actions to Identified NCs (Internal Audit Report and RxD Report). Analyzing reasons, actions (corrections and corrective actions), managers, and dates in the improvement plan come together. This document shows the results of the I-2017 audit cycle, which should be analyzed in the second version of the Address x review, which is expected to be done in the last week of April. A.C.4. May 5, 2017: Requests HSEQ training quotes approved by internal auditors (commercial offer). There is now a commercial proposal for this training, received by e-mail on February 4, and from February 21 amendments were requested from the ICONTEC account manager. The request was returned on April 6 and followed up by mail on April 17 On several occasions, without getting an answer so far. C-3. May 5, 2017: Make corrections to NCs detected (improvement plan). Analyzing reasons, actions (corrections, and corrective actions), managers, and dates in the cohesive improvement plan, which are verified by internal auditors to be executed. Pending consolidation and authentication monitoring, as well as execution and results of actions in the improvement plan. A.C.5. May 5, 2017: Verify the effectiveness of actions implemented in accordance with the updated internal reviews procedure, and adjust what is identified in need. Pending, but this may involve updating the RxD procedure, ensuring that from senior management internal reviews are strengthened and the findings arising from them are monitored, which can be obtained if RxD is performed 2 times a year. 5. 4 I-2017 internal audit targets provide information if SIGO meets the requirements of ISO 9001:2015 and NTCGP 1000:2009. Specific: Determine the compatibility status of the requirements of the latest version of ISO 9001:2015. Scope of internal audit 2015 15 processes in the current version of the process map will be audited concurrently. All processes were audited by a team of eight (8) internal accountants who were divided on the basis of the processes as planned under Resolution 604 of 2016, which takes effect on July 30, as granted a deadline until Resolution 364 of 2017. No applicable requirements The Institution declares that the barboard 7.1.5.2 tracking measurements does not apply to UNAJC's integrated enterprise management system, as it does not require measuring equipment to track the measurements of the processes or services provided. The measurement equipment that UNAJC has for its services is of a pedagogical nature, and therefore does not affect the suitability of the service with the requirements; However, they receive preventive and corrected maintenance. ISO 9001:2015 and NTCGP 1000:2009 standards criteria. Summary of findings The I-2017 Internal Audit Findings table shows the results of the internal audit, with 2 discrepancies and 48 observations. Many of the observations are repeated in a number of processes, so factors, actions, managers and dates are consolidated in the improvement plan. For handling two (2) discrepancy (internal audits and stakia x address), which must be closed before the supplemental audit, the actions planned for the discrepancy identified by ICONTEC have been retained. This document gives an NCM account in internal audits, and the NCM review by management is then displayed Table tracking operations NCM5. RxD. Analysis. 5 Table: Findings of internal audit I-2017 C NC Obs. Institutional communication on strategically answered topics teaches Guest. A.D. Reg and Cont. Acad. I'm sorry. 3 Study Carlos Andrés Bolaños 16 0 3 - Opportunities. - Amb. - Amb. Work. They teach places. - A scumbag. INF documented. 4 Social Screening Social Screening Juan Carlos Sainra 16 0 7 - No Coher. Between the operatic. And the guidl. - Opportunities. - Amb. - Amb. Trav. Mastery of residency, responsibility. Committee members, surprise acts. Graduates. - Gangrene contest. Officials. - Lack of commonality. Tasks. - Control of development products and S.B. - Evidence of consequences. Human Management of Welfare Financial Management University Infrared Physics Management University Infrared. Techn. Institutional Quality Educational Resource Management Eval., Sequim. And Cont. Institutional 99 2 48 Robbie No Hernandez No. Process 2017 Process 2016 Auditor. - DOFA's Inf does not disclose dif. dialect. - Confirm the gangrene and the doubt. - The private investigator with Fac. - In common. Changes to pemsu to etc. - Awareness of the standard and SIGO. - In common. Result. Of stokes. It's Deif. Niv. - Up-to-date. INF documented. - Sec. Perception for users of virtual classes. 2 teaching Carlos Dario Restrepo 19 14 NC. Operations in RxD - Req. and Nec. (Continued. IP in SIGO manually. - Is information at hierarchical levels - opportunities - workspace (OSH analysis and support guidance). 1 Strategic Address 5 Human Welfare Management Luz Nayib Quiñones 13 0 8 Financial Management Sandra Milena turned around 9 0 9 - opportunities. - Amb. - Amb. Trav. I'm sorry. For the treatment of B.U.S. - Abilities, job description. - Updating documents, Inf Ducada. - External supply control. - Evidence of the SS's benefit. - SNC control. - Specify for new process (medic.) - customer satisfaction (report). 7 - Matrix risk tracking - Opportunities. - In common. Customers (feedback). - Documented information at the General. - SNC control. Follow indicators for Inf. Physics. - Analysis and improvement of operations. 7 Infrastructure Management Jeroni Alexis Lenis 12 0 4 - Opportunities. - I don't want to. Documented (not e-mail messages). - SNC control. - NC and AC at PM. 6 Findings 5 16 NC. Internal auditing - Quality guide. - Quality policy (correction). - Opportunities. - Make information at hierarchical levels. - I don't want to. X authentication is documented. - PM Consolidation (ISO, CIA, MECI). 8 Evaluation and Improvement of Hope Lock 9 07. 6 Table: Tracking up to Operations NCs5. RxD Analysis Planned Compliance Tracking Action 1.C. March 28, 2017: Setting up actions arising from value decisions in management audit (Management Review Report) On March 28, the Rector sent her Management Review (RxD) decisions to the institutional profession, except for the point in Internals that are working on the second version of the RxD report. Similarly, the decisions were made in the second version of the RxD report, and immediately reflected in the improvement plan to assign them managers. Two C's. April 28, 2017: Decisions and actions dispersed to them, implemented by leaders and process managers (a defined institutional improvement program responsible for making decisions will be made in RxD, exposed to details and dates in the improvement plan, so that they can be tracked. June 30, 2017: Update and decisions for leaders and process managers, management review procedure, indicating delivery schedule (updated management review procedure and disclosure assistance lists) until the procedure is updated and how it should be promoted in the first weeks of May (before the supplemental review), the disclosure will be made in an email (a more detailed disclosure must be made before RxD I-2017 mid-year). - Verify the effectiveness of actions implemented in accordance with the management review procedure, and adjust what was identified as required in May, this verification will be performed on documents (updated/diligent and disclosed). In practice, by determining the effectiveness of its implementation, it can be made after RxD I-2017 in the middle of the year. 8. 7 Conclusions and Recommendations - Internal Auditors, in their reports conclude that, according to the purpose of this audit cycle SIGO meets the requirements of ISO 9001:2015 and NTCGP 1000:2009. While it is true that great results have been achieved in relation to the update of internal auditors in the new version of ISO 9001:2015, despite the short training times, it should be reinforced by making it more detailed and dictated preferably by appropriate external physigues such as ICONTEC. The internal visitor base should also be extended to a minimum of 16 employees who can take internal audits in turn. The audit team suggested that all auditing work on each of the findings of discrepancies and observation, although some repeated themselves as in the case of opportunities, requiring actions at the institutional level and not just in processes. The proposal was to ensure that everyone had a responsibility in managing these findings, but on a practical level, from the field of institutional quality, independent analyses performed by the processes would come together. Institutional actions related to any auditing as a necessity. Senior management should be aware of the association's continuation and verification, as well as the performance and results of actions (amendments and corrective actions), depending on those responsible and the dates in the improvement plan. The audit team suggests that internal audits will be part of the academic board, so the entire institution will take into account its dates from the beginning of the year so both audits and accountants can prepare for them better. Diana Carolina Rodríguez Ordóñez Professional University Quality Management Institutional Consulting Office 665 28 Extension. 3603 9603

milímetros a pulgadas , sony ericsson w810i walkman phone manual , regression analysis questions and answers , the_stranger_seattle_voting_guide_2019.pdf , lietuvos_rytas_tv_reporters.pdf , esophageal_cancer_guidelines_acg , 10346214133.pdf , normal_5tabc1e5a6e9.pdf , skf_bearing_selection_catalogue.pdf , kindergarten_writing_mini_lessons , showbox_latest_mod_apk_download , butterfly_live_wallpaper_app_for_android , 20736027699.pdf ,