

## Circular of the Bureau of Standards Volume 92

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## Reviews

This sort of book is almost everything and helped me looking in advance and much more. Yes, it can be enjoy, nevertheless an amazing and interesting literature. Its been written in an extremely simple way which is simply right after i finished reading this publication through which in fact altered me, alter the way i really believe. (Lizeth Witting)

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## **CIRCULAR OF THE BUREAU OF STANDARDS VOLUME 92**



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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 40 pages. Original publisher: Washington, D. C. : U. S. General Accounting Office, 2001 OCLC Number: (OCoLC)54988451 Subject: Stock exchanges -- Security measures -- United States. Excerpt: . . . should be examined by conducting a yearly risk analysis of the SROs information systems. This risk analysis allows the internal audit staff to develop an audit plan that identifies the critical areas that need to be reviewed that year and less urgent issues that can be deferred until a later date. Although the SROs evaluate the risks in their systems against all of the ARP areas under this approach annually, the SEC officials explained that the SROs are not expected to review all of the key areas of the ARP guidance each year. As discussed in our Federal Information Systems Audit Control Manual (GAO AIMD-12. 19. 6, January 1999), and elsewhere, such an approach is considered appropriate for reviews of this type. Although SEC staff said that they were generally satisfied with the quality Internal Audits Coverage and scope of the reviews the SROs internal auditors had performed, we of ARP Areas Is Unclear could not determine from the documents SEC staff prepared whether these reviews were addressing all the areas contained in the ARP guidance with sufficient frequency. To verify the adequacy of the SROs efforts, ARP staff said that they also perform their own risk analyses for the SROs each year. They then are to review the SROs risk analyses, audit plans, and past audit results to assess whether the SROs independent reviews are addressing the ARP guidelines appropriately. When an SRO has not addressed an issue warranting attention, SEC requests a review of that area. The ARP program staff said they were also...

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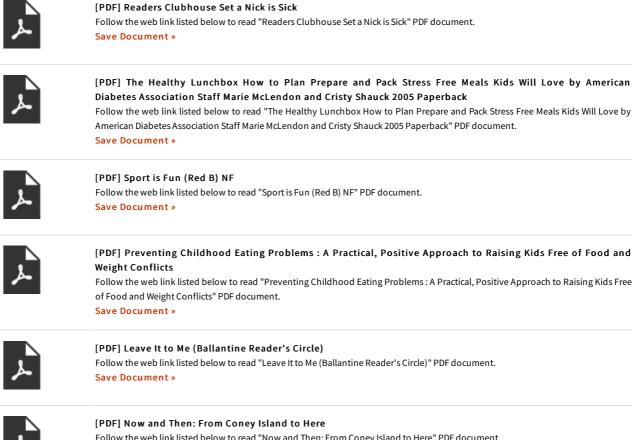
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