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### References

Task	Task Number	Task History			Task Number	Task History	Opportunity to Improve (20)
		1	2	3			
10	1	Has the vegetation been cut or removed within the 100' easement boundary (yes or no)?				Has the vegetation been cut or removed within the 100' easement boundary (yes or no)?	Has the vegetation been cut or removed within the 100' easement boundary (yes or no)?
10	2	Has any vegetation been cut or removed within the 100' easement boundary (yes or no)?					
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10	5	Has any vegetation been cut or removed within the 100' easement boundary (yes or no)?					

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second take: It's always a good time to sit down and take a cold, hard look at your finances. It became a year and a half; tradition. Decorate my home, eat tons of delicious food with friends and family, and do my annual financial audit. Because of my annual financial audit, I am able to save hundreds if not thousands of dollars a year, and I strongly recommend that you start doing that too. Makes financial planning much easier! What is a financial audit? A financial audit, as I define it, is the practice of examining your personal financial records and checking your ongoing monthly expenses, unforeseen expenses from the past, spills, and everything else that has to do with money. This app makes managing your finances easy: Start Budgeting Today > When I see myself again, I'm taking a cold, hard look at my spending patterns, higher-than-expected payments for some services, late payments (and why I'm late), services that I226:---m pay for a don't use, and all the other financial habits that keep me from having financial success. One of the most interesting parts of my audits is realizing how easy it is to lose track of monthly subscriptions. In a previous audit, I found out I paid \$400 for a service I didn't use for a full year! I will try to avoid monthly subscriptions whenever possible. I save my money and plan in advance for any service I would like to use. Save on your bills and manage your cash flow better. You can also use the app to track your income and expenses. The app is very easy to use and gives you a clear picture of your game quiet of your day, and if you have children or pets, I would advise you to do so when they are out of the house. Less distractions, the better. 2. Combine all your statements statements statements Want to consult your bank accounts or financial management systems such as a, 160: The monthly Excel with a protected online system. Start budgeting your finances A & C & E or Download this Personal Finance app > 3. Keep what youA & C & E King Looking For then you should spend time looking at the different spending areas that your money is going towards: foodstuffs, car charges, children, travel, debt repayment, and even pets. In my case, I discovered that I spent a lot for food, travel and debt reimbursement. Once I discovered where my money was going, I started thinking creatively on how to lower the expenses than those different categories. For example, when I started this process I was spending twice the amount I currently do for shopping and eat out. So I started shopping once a week, and I downloaded an app for the expense that allowed me to save money whenever I bought food. Get food, drinks and groceries A & C & A. At any time, anywhere! I donA & C & E feels like A & C & E m missing to go out to eat or having, 160i my favorite foods. I A & C & E have just embraced some new strategies so that I donA & C & E eating my money! 4! Customize your budget I decided to embrace travel less, and when I traveled, I looked at the ways to make the journey less expensive. I rarely find myself in the hotels. Instead, I prefer to use Airbnb and hostels (with my private room). These accommodation options are much less expensive. They cost around \$ 30 a night, against \$ 80 to \$ 150 one night in a hotel. Travel still costs a lot, but it's worth it. I also learned that I was spending too much on my phone service. I was spending \$1200 a year (about \$105 a month) on my phone service. But I don't like talking on the phone that much. Not to mention, \$1200 a year is the equivalent of a trip to South America for three weeks with air! I bowed down like a rock star and paid to get out of my contract. Then I switched to a pay-as-you-go service that averaged me about \$30 a month. This has created a savings of \$900 a year. Cha-ching! If this is the first time you226:128;have done a financial audit, don't be afraid! Have fun putting the money back in your pocket. This app makes managing your finances easy--AA Start Budgeting Today > Internal audit is an independent assessment feature that is performed across a wide variety of companies, institutions, and governments. What distinguishes internal auditors from government auditors and public accountants is that they are employees of the same organizations they audit. Their loyalty is to their organization, not to an external authority. Because internal audit has evolved only in the last few decades, the roles and responsibilities of internal auditors vary greatly from one organization to another. Internal audit functions have been structured according to the different perceptions and objectives of owners, directors and managers. After the passage in 2002 of the Public Company Accounting Reform and Investor Protection Act, commonly known as the Sarbanes-Oxley Act, the role of the auditor was highlighted in compliance with the new regulations. In public companies, the internal audit function has become a permanent part of the company's internal control system. In small businesses, however, the internal audit function is often performed by the owner-manager. In very small business, the owner-manager will usually play the role of internal auditor by continuously monitoring all the company's activities. In large companies, employees who perform internal audit functions are known by a wide range of titles: audit analysts, systems analysts, business analysts, internal consultants, valuers and transaction analysts.The Institute of Internal Auditors (IIA) is an international governing body for internal auditors that provides a certain degree of assurance to the internal auditors. Uniformity and consistency to practice. The IIA provides general standards for the conduct of internal audits and acts as a source of education and information. In its Standards for Professional Practice in Internal Auditing, the Internal Audit Function defines the Internal Audit Function as "an independent evaluation function established within an organisation to review and evaluate its activities as a service to the organisation. The objective of the internal audit is to assist the members of the organization in the effective fulfillment of their responsibilities. To this end, the internal audit provides them with analyses, assessments, recommendations, advice and information on the audited activities." In theory there is no restriction on what internal auditors can review and report within an organization. In practice, internal auditors work within the parameters of the company's overall strategic plan, performing internal audit functions so as to be coordinated with the organization's broader objectives and objectives. Internal auditors carry out a range of audits, including compliance audits, operational audits, programme audits, financial audits and information systems audits. Internal audit reports provide advice and recommendations to management on how to improve performance and efficiency. In the past, internal auditors were often seen as a threat to management, but now they are seen as a valuable tool for improving business performance. In the future, internal auditors will continue to evolve and adapt to the changing needs of organizations. In the review, the company management can adopt preventive measures to prevent the problem developed. First of the 20th century, the societies and the other institutions relied on to extend internal review practices to obtain financial and other information about their activities. The growing complexity of American companies after the First World War, however, required better techniques for the design, management and assessment of business activities. These needs, combined with the collapse of the 1929 stock market and increased evidence of questionable accounting practices by the companies, led to the creation of the Securities and Exchange Act of 1934. This legislation established the Securities and Exchange Commission (sec) which Organ to control the financial statement of companies. In the wake of these developments, the internal audit has taken a new orientation towards verifying budgets and continues verification of operations. The Second World War conducted internal auditors in compliance insurance with government



regulations. The subsequent boom, with the growth of conglomerates and international subsidiaries, has imposed three responsibilities to reviewers, forcing them to verify the adequacy of procedures and business practices in operating assessments, as well as in the execution of the audit.là € The importance of the quality of the internal overhaul was further underlined by the approval of the Foreign Corrupt Practices Act and the establishment of the Financial Accounting Standards Board. Although these developments do not specifically require an internal audit function, the internal auditors were ready to help the management meet the implicit additional requirements. Over the years à € ¢ 80 highly publicized companies and fraudulent financial statements that have gone unnoticed by external audit companies have added value to the concept of internal audit. internal. Of 2001, the Enron Corporation, which has classified itself as the seventh largest U.S.S. company in terms of revenues only one year earlier, filed for bankruptcy protection. A series of similar high-profile failures by large companies followed. Serious accusations of accounting fraud have been made and extended well beyond bankrupt companies to include some of the nation's largest and most reliable accounting firms. Trust was shaken, the country was still reeling from the consequences of the September 11th terrorist attacks, and the stock market was falling. The SEC has acted by proposing regulations that require greater certification of the budget of all companies publicly negotiated by their managing directors and CFOS. The US Congress was ready to follow the example and passed the Sarbanes-Oxley Act, which was signed by President George W. Bush in July of 2002. The Sarbanes-Oxley Act is a broad and complex law that imposes heavy reporting requirements on a l1 publicly traded companies. Meeting the requirements of this law has increased the workload of audit firms and increased the need for internal audits and controls in publicly supported companies. In particular, section 404 of the Sarbanes-Oxley Act requires that the annual report of a company includes an official cancellation by the management on the effectiveness of internal controls of the company. The Section also requires external auditors to certify the internal control management report. Private companies are not covered by the Sarbanes-Oxley Act. However, analysts suggest that private companies should also be aware of the law and how it could affect specific circumstances. For example, if a private company plans to be acquired by a public company, it will be necessary to comply with the requirements of Sarbanes-Oxley on internal for several quarters before the acquisition date in order to reassure the managing director of the acquired company and the CFO that they can certify the consolidated financier. In general, Sarbanes-Oxley has The bar in terms of expectations regarding internal controls and corporate governance. The way internal auditing has evolved has linked it directly to the concepts and objectives of internal control. The IIA clearly supports an internal control focus when defining the scope of internal control: "The scope of internal control should include the examination and evaluation of the adequacy and effectiveness of the internal control system of the organisation and the quality of performance in the performance assigned Responsibility. "At a more elementary level, internal controls can be identified as preventive actions, detections, corrections or individual directives that keep operations functioning as planned. These basic controls are aggregated to create entire networks and control procedures systems known as the general system of the organization and internal control. The standards of the IIA of delicate professional practices circumvent five key objectives for the internal control system of an organization: 1) Reliability and integrity of information; 2) compliance with policies, plans, procedures, laws and regulations; 3) protection of goods; 4) economic and efficient use These five internal control objectives provide the internal audit function with its conceptual foundation and the focus for the evaluation of the different operations and programmes of an organisation. There are three important the implicit assumptions in definition, objectives and scope of internal control: independence, competence, and confidentiality. The mayors the auditors of the accounts must be independent of the activities that increase so that they can evaluate them objectively. Internal auditing is a function of consultancy, not an operative. Internal should not be responsibility or authority over any activity they increase. They should not be placed in the organization where they Being subject to political or monetary pressures that could inhibit their audit process, influence their opinions or compromise their recommendations. The independence and objectivity of the internal auditors must exist both in appearance and in fact; Otherwise the credibility of the product of the internal control work is jeopardized. High to independence is the hypothesis that internal auditors have unlimited access to any other that may need to be completed. This includes unlimited access to plans, forecasts, people, data, products, structures and registers necessary to carry out their independent assessments. Internal business auditors must be people who possess the education, experience and competence necessary to complete their work with competence in accordance with accepted internal control standards. An understanding of good commercial practices is essential for internal auditors. They must have the ability to apply wide knowledge to new situations, recognize and evaluate the impact of actual or potential problems and to perform adequate search as a basis for judgments. They must also be qualified communicated and be able to deal with people at various levels throughout the organization. Evaluations and conclusions contained in internal audit relations are directed internally to the management and board of directors, not for shareholders, regulators or public. Presumably, the Management and the Board of Directors can solve problems that are issued through internal auditing and implementing private solutions before the problems outside the hand. Management should recognize the facts as indicated in relations, but has no obligation to agree with the evaluations, the conclusions or recommendations of the internal auditor. After the internal auditors report theirs the management and the board of directors have the responsibility for the subsequent operational decisions - to act or not to act. If action is taken, management has the responsibility to ensure that satisfactory progress is made and internal Later it can determine if the actions undertaken have the desired results. In the absence of provisions, the internal auditors have responsibility to determine that the management and the board of directors include and have taken the risks of inaction. In any case, the internal auditors have direct responsibility for requesting the management and the board of directors of any significant development that the auditors deem justified by property / management considerations or from an action. However, it should be noted that the "reserved" aspect of the internal audit function is not absolute. According to the Securities and Exchange Commission (SEC), internal audit reports must be made available in the event of regulatory investigations. Business owners do not like this state of affairs due to an understandable reluctance to disseminate sensitive commercial information. But the SEC cites section 21 of the Securities and Exchange Act, which gives the Agency the power to obtain financial documents within the investigation. The main bags of the United States, Nasdaq and New York Stock Exchange (NYSE), have adopted similar positions regarding their investigations on alleged misdeeds, seeing internal audits as a key indicators of supervision, policies and controls within the enterprise question. These exchanges generally relate to the failure to present internal audit relations or other documents when requested as violations of their basic principles. In some circumstances, however, experts claim that a company can request a legal basis for retaining particular internal audit relationships. According to the conformity reporter, "if a specific report A was prepared under the supervision of a legal law and in order to provide legal advice to the company and not for more ordinary commercial purposes, or the report was specifically prepared to direction lawyers in anticipation of threatened disputes, then the relationship can be protected from professional secrecy or legal work doctrine. 'Internal auditors and external auditors, but they have different objectives and a different objective. Internal auditors generally consider transactions as a whole in relation to the five key internal control objectives, not just financial aspects. External auditors focus mainly on financial control systems which have a direct and significant effect on the figures in the budget. Internal auditors are generally also interested in small cases of fraud, waste and abuse as symptoms of underlying operational issues. But the external auditor cannot be interested if the accidents do not have a significant impact on the financial states. This is reasonable since the external auditors are obliged to give an opinion only on the budget of the organization. The external auditor shall provide management services, including recommendations for improvement of systems and controls. In principle, however, they are financially oriented and often do not rely on the same level of understanding of the systems, persons and objectives of an internal auditor. However, it should be recognised that in recent years the traditionally limited role of the external auditor has expanded to a broader operational review aspect. This comparison between internal and external audits considers only the traditional role of external auditors in certifying budgets. In the 1990s a number of large public accountability companies started to create divisions that offer "internal audit" services in addition to tax audit, actuarial, external and management consulting services. Predictably, the event has provoked a series of discussions among the auditors about independence, objectivity, depth of organizational knowledge, operational efficiency and real costs for the organization.One option available to small enterprises is that of The possibility of "co-sourcing" its own Audit functions with an external supplier. "The co-sourcing arrangements with external vendors allow internal auditors to retain responsibility for the internal audit process by relying on the external entity for specialist technical expertise and staff," wrote C. William Thomas and John T. Parish in the Journal of Accountancy. "By contract, a company that outsources it loses daily control over its activities to the seller -usually a professional service company." As Thomas and Parish note, its autonomy of the internal audit function makes it an ideal candidate for co-sourcing. Under this agreement, the external vendor may participate in specialised elements of the internal audit function, such as: "Reconciliation of specialised accounts; Evaluation, dissemination and analysis of the Agency for Environmental Protection for certain types of inventory; and reconciliation of foreign accounts where commercial customs pose audit problems. "In return, the company allows to save costs for permanent staff, gains greater interna l flexibility in assessing projects and practices and Garers is the ability to maximize its access to specialized knowledge by selecting suppliers for each functional area. Supply action, however. Thomas and Parish Cite's staff is concerned for the safety of long-term work, the possibility of "Turf battles" between auditor and internal sellers and loss of focus internally on the "big figure" "of the questions of profitability and efficiency of the company at company level in obstacle Blocci. But they make pay that "a group of proactive coastal and proactive internal audits with programs of co-supply designed to measure maintains the advantages of outsourcing together with the benefits of having an internal staff, like the knowledge of the of management, accessibility, Reactivity, loyalty and a shared vision for the strategic objectives of the organization. "Various types of audits are used to achieve specific objectives. The types of audits described briefly below An operational audit is a systematic review and an evaluation of a unit is organisational to determine whether it functions effectively and efficiently, whether it achieves set objectives and objectives and whether it uses all its resources appropriately. In this context, resources include funds, personnel, property, equipment, materials, information, space and anything else that can be used by this unit is. Operational audits may include workflow assessments and the correctness of performance measurements. Such audits shall be adapted to the nature of the audited operations. "Surveillance, operational audit is an economically efficient way to achieve a higher performance from the audit function making it useful to operational management." Hubert D. Vos wrote in What Every Manager Need to Know About Finance. A system analysis and internal control review is an analysis of systems and procedures for an entire function such as information services or purchase. conduct, policies and standards of ethical practices. Policies that may fall within the scope of such an audit include compliance with specific guidelines in areas such as contracts, conflicts of interest, gifts and gratuities, entertainment, political lobbying, patent and licence ownership, use of name organisation, word commitments, fair commercial practices, A conformity check determines whether the unit is or the organisational function is following specific rules or directives. Such rules or directives may originate internally or externally and may include one or more of the following organisational policies; performance plans; established procedures; the necessary authorisations; the applicable external regulations; relevant contractual provisions; and federal, state and local laws. It examines the financial planning and reporting process, the conduct of financial transactions, the reliability and integrity of financial records and the preparation of financial statements. This review shall include an assessment of the system of internal controls relating to financial functions. Development Systems and Lifecycle Review is a unique type of information systems audit conducted in collaboration with operational staff who are designing and installing new information systems. The objective is to evaluate the new system from an internal control perspective and independently test the system at various stages for its design, development and implementation. This approach aims to identify and correct internal control problems before systems are actually implemented because changes made during the development phases are cheaper. Sometimes problems can be avoided altogether. There is a risk in this approach that the internal auditor might lose objectivity and independence with significant participation in the design and installation process. Program AUDIT Assesses whether the stated objectives or objectives of a given program or project have been achieved. It may include an assessment if an alternative approach can achieve the desired results at a lower cost. These types of audits are also called performance audits, project audits or management audits. Management audits. Fraud audit investigates if the organization has suffered a loss through misappropriation of activities, data manipulation, omission of information or any illegal or irregular acts. It presupposes that the intentional deception occurred. Business consultants strongly encourage small entrepreneurs to establish self-regulation practices. "Not many years ago a company measured its success its product has been able to sell", said Jeffrey Davidson and Charles Dean in Cash Traps: little business secrets to reduce costs and improve cash flow. "Today success is is influenced by the ability to keep costs under control and, of course, to maintain a healthy cash flow. The volatility of interest rates, the reduction of profit margins and the increase of operating costs are pushing many companies to re-evaluate and update their internal control procedures". knowing which areas to audit and where to commit resources is an integral part of the internal audit function. A long-term audit plan provides a comprehensive overview of the audit strategy and coverage in relation to the relative importance of the tasks to be audited. The objective is to plan an economically advantageous audit strategy and to highlight audit projects that have a high impact or address areas at significant risk. An in-depth knowledge of the organisation and its functioning is a prerequisite for the audit planning process. Developing the plan requires first and foremost the identification and list of all verifiable units or functions. (This is often called the "audit universe") Secondly, a rational system must be developed to assign significance and risk to each unit or function to be controlled. Based on the perceived relevance and estimated risk, audit priorities and strategies are documented in the audit plan. Entrepreneurs and managers, however, should recognise that the internal audit process is not static. Its character and emphasis should adapt to changes in organisation over time. The abandonment of key people, changes in markets, new demographic data, new competitors and other factors can have a significant impact on the functioning of small businesses and other organisations. Existing organisational processes and internal control systems may become obsolete with the new Legal and regulatory contexts change with the political winds. As a result, risk and significance rankings, the audit universe, and audit strategies will change. The successful small business entrepreneur, however, will learn to anticipate such changes and adapt their internal audit strategies. Braiotta, Louis, Richard Hickok and Main Hurdman The Audit Committee Handbook. 4th edition, John Wiley Sons, 2004. Customer documentation, internal audit. 9th October 2000. Nasello, Eric R. Financial Illusion: Profit Accounting in a World of Enron. September 2005. Moeller, Robert and Herbert Witt. You played Modern Internal Auditing. 6th edition, John Wiley Sons, 2005. Pickett, it's K.H. Spencer. 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