

PROCEDIMIENTO DE AUDITORÍA INTERNA (Formato y Ejemplo)

Elaborado por: Sebastian García Mejía



Manual De Procedimiento De Auditoria Interna

LL Leslie

A decorative graphic element consisting of a light blue horizontal bar with a rounded right end, and a red circular shape partially visible behind it.

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Gestión y auditoría de la calidad para organizaciones públicas Federico Atehortúa Hurtado, 2005 Diseño institucional de las entidades de fiscalización superior de América Latina Restrepo Medina, Manuel Alberto, Purón Cid, Grabriel, 2014-07-23 El objetivo de la presente obra consiste en presentar una descripción comparada de los diseños institucionales de las entidades de fiscalización superior contraloras y tribunales de cuentas del rea latinoamericana que permita establecer si ellos son plataformas apropiadas para el desarrollo efectivo de sus competencias en materia de auditoría gubernamental externa en función de los parámetros de independencia y profesionalidad establecidos en las Declaraciones de Lima y de México de la INTOSAI El aporte de este trabajo académico es haber determinado el grado de adecuación de los diseños institucionales de las EFS latinoamericanas a esos parámetros de manera que los resultados de la investigación adelantada permitieron formular un conjunto de consideraciones sobre los retos inmediatos que debe superar la institucionalidad del control fiscal regional para lograr que los resultados de las funciones ejercidas por las entidades de fiscalización superior incidan sobre la gestión de las entidades vigiladas para que su actividad misional sea eficaz y eficiente y de esta manera aquellas hagan que la gestión de los recursos públicos logre el mejoramiento efectivo de la calidad de vida de las personas mediante el acceso a más y mejores bienes y servicios públicos Esta obra está dirigida principalmente a servidores públicos gestores fiscales administradores públicos funcionarios de las contraloras y las oficinas de control interno miembros de corporaciones públicas de elección popular magistrados de tribunales y cortes y profesores e investigadores en temas de administración pública y control fiscal Derecho administrativo. Reflexiones contemporáneas Manuel Alberto, Restrepo Medina, 2017-11-30 Con esta obra colectiva constituida por las contribuciones de los profesores de la Maestría en Derecho Administrativo de la Universidad del Rosario se conmemora el vigésimo aniversario del programa con la cual se presenta un panorama de la evolución y el estado actual del derecho administrativo desde tres aproximaciones el régimen jurídico de las herramientas de gestión y organización de la administración pública tales como la contratación las tecnologías de la información y las comunicaciones el control interno o el talento humano en segundo lugar las categorías clásicas del derecho administrativo desde una mirada contemporánea el control del principio de legalidad el acto y el procedimiento administrativos el servicio público y la responsabilidad patrimonial extracontractual del Estado la tercera mirada es una miscelánea jurídica con aportes complementarios propios de las experiencias docentes e intereses investigativos de los autores que enriquecen el texto *Control Interno y Sistema de Gestión de Calidad. Guía para su implementación en empresas públicas y privadas 2a Edición* Alejandro Tadeo Isaza Serrano, 2014-01-01 Esta segunda edición del libro debe constituirse en una herramienta de trabajo para profesionales de perfil gerencial asesores metodológicos de control interno y calidad y auditores de cualquier perfil que tengan que formar parte de la implantación desarrollo y evaluación de los componentes de un Sistema de Control Interno y de Gestión de Calidad para manejo empresarial y/o certificación en una

empresa del sector público o privado Las empresas modernas deben ser ágiles y productivas dentro de un esquema de estándares que faciliten la planeación organizacional ejecución y control de sus procesos como tal deben auto controlar y ejecutar cada una de sus actividades dentro de un marco legal procedimental y de gestión que prevenga errores y no conformidades

Boletín judicial ,1989 *Manual de auditoría interna* Jacinto Maseda García,1973 Control interno y sistema de gestión de calidad Alejandro Tadeo Isaza Serrano,2018-07-01 El libro presenta en un ejemplo práctico la metodología desarrollada de todos los estándares necesarios para que una empresa tenga un Modelo Estándar de Control Interno teniendo en cuenta como referencia la norma internacional COSO COMMITTEE OF SPONSORING ORGANIZATIONS COMITÉ DE ORGANIZACIONES QUE PATROCINAN tratando los puntos en común de componentes del sistema evaluación de riesgos las actividades de control supervisión normas generales del control interno misión y objetivos asignación de autoridad y responsabilidad etc estableciéndose como referencia práctica de control interno en las empresas privadas y además en las entidades del sector público En complemento desarrolla en el ejemplo práctico los estándares exigidos para implantar un Sistema de Gestión de Calidad sobre los condicionamientos de la norma ISO Organización Internacional para la Estandarización como modelo que regula una serie de normas para el cumplimiento de la gestión empresarial La finalidad es enseñar competencias para que los gerentes públicos y privados asesores metodológicos de control interno y calidad y los auditores de cualquier perfil puedan formar parte de la implantación desarrollo y evaluación de los componentes de un Sistema de Control Interno y de Gestión de Calidad en una empresa del sector público o privado Auditoría del sector solidario - 2da edición Hernán Cardozo Cuenca,2016-01-01 Este texto presenta un modelo de auditoría integral para entidades del sector solidario basado en el marco técnico normativo de las Normas de Aseguramiento de la Información NAI y las Normas Internacionales de Auditoría NIA El texto hace un recorrido por la economía solidaria los órganos de vigilancia y control la auditoría basada en riesgos la auditoría a elementos contables el uso de papeles de trabajo y la revisión escalonada en las organizaciones del sector

Garantía de la calidad en salud Alejandro Tadeo Isaza Serrano,2014-01-01 La reciente historia de nuestro desarrollo económico y social registra el avance que tienen las empresas del sector salud cuando se dio la exigencia legal de crear mecanismos obligatorios para la implantación de sistemas específicos de calidad que propendan por el mejor desempeño institucional Presentamos en este libro las exigencias normativas de la ISO 9001 de 2008 y demás que al respecto ha expedido el legislativo colombiano la Superintendencia Nacional de Salud y el Ministerio de la Protección Social en una aplicación práctica de mecanismos que deben tener en cuenta todas las instituciones que ofrecen servicios de salud en el marco de los mecanismos propios del aseguramiento así como de las actividades procedimientos e intervenciones asistenciales en las fases de promoción y prevención diagnóstico tratamiento y rehabilitación que se prestan a toda la población La finalidad es aplicar competencias para que los gerentes en salud gerentes de garantía de calidad en salud asesores metodológicos de calidad y auditores en salud de cualquier perfil profesional puedan hacer parte de la implantación desarrollo

y evaluación de los componentes de un sistema de garantía de calidad en salud en una empresa del sector salud pública o privada *Manual De La Auditoria Interna* IICA-Costa Rica, **Informe del señor Contralor General de la República** Bolivia. Contraloría General,2007 Diario Oficial Colombia,1976 **La Gaceta** Honduras,1982 **Memoria anual** Costa Rica. Contraloría General de la República,1994 **Libro amarillo correspondiente al año ...** Venezuela. Ministerio de Relaciones Exteriores,2007 **Informe de gestión** Venezuela. Contraloría General de la República,2008 *UF1934 - Responsabilidad social empresarial en consumo* Jose Vizcaino Parreño,2015-05-15 La finalidad de esta Unidad Formativa es enseñar a definir actuaciones de control para la consecución de objetivos prefijados en el ámbito del consumo en la empresa u organización y verificar el grado de cumplimiento de la normativa aplicable al sector producto o servicio y los objetivos prefijados por la política empresarial en materia de consumo siguiendo el protocolo o procedimiento establecido Para ello se analizarán los sistemas de autorregulación y códigos de conducta empresarial así como la implementación de sistemas de autorregulación empresarial en consumo **Diario oficial** Mexico,2010 **Memoria ... que el Ministro de Finanzas presenta a la Comisión Legislativa Nacional** Venezuela. Ministerio de Finanzas,2004 *Actuaciones* Venezuela. Contraloría General de la República,2005

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