



The Board of Directors and Audit Committee Guide to Fiduciary Responsibilities: Ten Critical Steps to Protecting Yourself and Your Organization

Sheila Moran, Ronald Kral

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More than three million people serve on boards and audit committees in the U.S. alone. But huge risks come with these coveted jobs. SEC scrutiny is at an all-time high, with boards and audit committees now held liable to for acts of fraud and other corporate malfeasance—even if they had no knowledge of wrong-doing in the organization. This essential guide mitigates the risks and dramatically increases the effectiveness of boards and audit committees by uncovering 10 crucial steps every governing body should take, including: •

Cultivate independence

- Build a balanced team
- Leverage independent advisors
- Address stakeholder concerns
- Direct the external audit
- Approach risk proactively
- Spearhead fraud deterrence initiatives
- Promote accountability

• And more Comprehensive and practical, this book simplifies complex corporate governance standards, and helps readers satisfy the requirements of board service while protecting themselves and the organization.

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