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used by the auditors in determining... a standard checklist, form, or computer program that assists a... A control that reduces the risk that an existing or potential...

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The board has authority to establish or adopt, or both, rules for auditing, quality control, ethics, independence, and other standards relating to the preparation of audit reports. Review. An engagement designed to express limited assurance relating to subject matter or an assertion.

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A process, effected by the entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (1) reliability of financial reporting; (2) effectiveness and efficiency of operations; (3) compliance with applicable laws and regulations

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