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FRAMEWORK

Thomson Reuters has updated its patented, award-winning PPC's SMART Practice Aids Audit Suite to provide customers with a focused, integrated, and efficient internal control evaluation tool that is fully compliant with COSO's new Internal Control Framework

Isaac M. O'Bannon • Oct. 23, 2014



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been dramatic changes in business and operating environments, making businesses more complex, technologically driven, and global. The new COSO Framework reflects those changes and enhances and clarifies a number of concepts to make it easier to use and apply.

“The COSO Framework satisfies SEC and AICPA requirements to use a suitable, recognized framework for designing and evaluating internal control. It is the most widely recognized framework in the U.S. today,” said Steve Lindsey, Director, Product Development – Audit and Accounting, with the Tax & Accounting business of Thomson Reuters. “With its patented top-down, risk-based approach, *PPC's SMART Practice Aids—Internal Control* provides auditors with an effective and efficient tool for evaluating internal controls over financial reporting consistent with the new COSO Framework.”

PPC's SMART Practice Aids—Internal Control is part of the widely-used [SMART Audit Suite](#). It is fully integrated with *PPC's SMART Practice Aids—Risk Assessment* to optimize the audit planning process and drive efficiency, while also helping firms ensure full compliance with complex professional standards and regulatory requirements. *PPC's SMART Practice Aids—Internal Control* is part of the Thomson Reuters [Checkpoint Tools](#) line.

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