



The Wight Family Memoir of Thomas Wight of Dedham, Mass., with Genealogical Notices of His Descendants, from 1637 to 1840

By -

RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 212 pages. Original publisher: Washington, D. C. : Office of Compliance, Office of Federal Housing Enterprise Oversight, 2004. OCLC Number: (OCoLC)56773100 Subject: Housing -- Finance. Excerpt: . . . Made discretionary adjustments to the financial statements, for the sole purpose of minimizing volatility and achieving desired financial results. Forecasted and managed unrecognized income and expense to measure and maintain a cookie jar reserve. Recorded reconciliation differences and other errors as phantom assets and liabilities . These phantom assets and liabilities were then amortized in accordance with a 30-year conventional mortgage proxy life. Developed estimation methods that were inconsistently applied to retrospective and prospective amortization. Applied discretion to the selection of market rate assumptions in order to achieve desired accounting results. Developed and effected capabilities to iteratively generate and evaluate estimates under varying assumptions, in order to obtain desired outcomes. Incorrectly and inconsistently applied adjustments to the estimate of amortization. Failed to properly investigate an employees concerns regarding illogical or anomalous amortization results, and allegations of an intent to misstate reported income. Tolerated significant weaknesses in internal controls that undermined control objectives, maintained inadequate segregation of duties, and impeded...

Reviews

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