

<i>Format</i>	<i>Title</i>	<i>Date</i>	<i>Source</i>	<i>Description</i>	<i>How to Obtain</i>
Book	Auditing after Sarbanes-Oxley: Illustrative Cases	2007	McGraw-Hill Irwin Publishers	Book has 35 short cases (3-5 pages) that focus on specific auditing issues directly impacted by Sarbanes-Oxley. The cases are written about a number of the recent cases of financial statement fraud (e.g., Enron, WorldCom, Qwest).	Book Store
Teaching/ Information Source	Fraud and the Tone at the Top	N/A	AICPA Website	Short video presentation about the connection between fraud and ethics. The video is appropriate for in-class use.	http://antifraud.aicpa.org/Resources/Fraud+and+the+Tone+at+the+Top.htm
Report	Final Report of the Advisory Committee on Smaller Public Companies to the U.S. Securities and Exchange Commission	April 18, 2006	SEC Website	Provides recommendations to the SEC related to oversight of small public companies. There are more than 30 recommendations included in the report.	http://www.sec.gov/info/smallbus/acspc/acs-pc-finalreport_discdraft_041806.pdf
Exposure draft	Proposed SSAE on Reporting on an Entity's Internal Control over Financial Reporting (ICFR)	January 19, 2006	AICPA Website	The Auditing Standards Board has substantially revised the guidance related to reporting on ICFR. The proposed standard is very similar to the PCAOB's Auditing Standard No. 2.	http://www.aicpa.org/members/div/auditstd/Internal_Control_Financial_Reporting.htm
Website	PCAOB New Release on 2006 Inspections	May 1, 2006	PCAOB Website	The PCAOB intends to focus on audit efficiencies related to audits of ICFR this year. This new release discusses that intention and provides a link to past inspection reports.	http://www.pcaobus.org/News_and_Events/News/2006/05-01a.aspx

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Electronic or book	Current Developments for Audit Committees 2006	2006	PricewaterhouseCoopers LLP	PwC's annual publication that briefs audit committee members on important developments they need to aware of as they carry out their oversight responsibilities. It captures the events of the past year, highlighting issues ranging from court decisions to dealing with investors who may have conflicting objectives.	http://www.pwc.com/DevelopementsforAuditCommittees or contact your local office of PwC
Teaching/ Information Source	ACFE Website	Website	ACFE	Excellent Website for Asset Misappropriation, Corruption and Abuse and a little on Financial Statement Fraud. Student Memberships are \$25 and included in the membership is the ACFE's Fraud Examiner Manual.	http://www.acfe.com/home.asp
Book	Sarbanes-Oxley and the Board of Directors	2005	By Scott Green: John Wiley & Sons, Inc.	This book highlights techniques and best practices for Corporate Governance in a post-SOX world.	Book Store
Book	Executive Roadmap to Fraud Prevention and Internal Control: Creating a Culture of Compliance	2006	By Martin Biegelman and Joel Bartow: John Wiley & Sons, Inc.	This book highlight management anti-fraud programs to proactively prevent and deter fraud, including checklists and best practices for whistleblower and hotlines	Book Store
Teaching/ Information Source	Internal Control Reporting	N/A	PCAOB Website	Narrative explanation of the PCAOB's plan to improve implementation of internal control reporting.	http://www.pcaobus.org/News_and_Events/News/2006/05-17.aspx

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Teaching/ Information Source	ACFE Website	Website	ACFE	Excellent Website for Asset Misappropriation, Corruption and Abuse and a little on Financial Statement Fraud. Student Memberships are \$25 and included in the membership is the ACFE's Fraud Examiner Manual.	http://www.acfe.com/home.asp
Teaching/ Information Source	AICPA – Business Valuation and Forensic and Litigation Services Website	Website	AICPA	This Center serves current BVFLS practitioners, including: · Business appraisal specialists and business valuation analysts, including the Accredited in Business Valuation (ABV) credential holders · Forensic accounting specialists, including litigation specialists, family law practitioners, fraud examiners, and economic damages specialists	http://bvfls.aicpa.org/
Teaching/ Information Source	American Board of Forensic Accounting	Website	American College of Forensic Examiners Institute of Forensic Science (ACFEI)	The American College of Forensic Examiners Institute of Forensic Science (ACFEI) is multi-disciplinary in its scope; the society actively promotes the dissemination of forensic information.	http://www.acfei.com/about.php?boardname=abfa
Teaching/ Information Source	Assessing and Responding to Risks in a Financial Statement Audit	July 2006	<i>Journal of Accountancy</i>	This is the first in a two-part series on the new audit risk standards. The article provides a	http://www.aicpa.org/pubs/jofa/jul2006/fogarty.htm

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				useful overview of the standards and complements classroom discussion of the new standards.	