

Format	Title	Date	Source	Description	How to Obtain
Article	Assessing Company-Level Controls	June, 2005	Journal of Accountancy	Article provides a step by step approach that describes how to assess company level controls. The PCAOB stressed the importance of these controls in their May 16, 2005 guidance	http://www.aicpa.org
Webcasts	Open Meetings of the PCAOB and the PCAOB Standards Advisory Group	2005	PCAOB	The webcasts provide an opportunity for instructors to listen to the issues being faced by the PCAOB.	http://www.pcaobus.org/News_and_Events/Webcasts.aspx
Policy Statement	Regarding the Implementation of Auditing Standard No. 2, An Audit of Internal Control Over Financial Reporting Performed in Conjunction with an Audit of Financial Statements	May 16, 2005	PCAOB	This statement provides an overview that explains why the Staff Q&A was released on this date. The document provides a terrific summary of the board's thinking at this time.	http://www.pcaobus.org/Rules/Docket_008/2005-05-16_Release_2005-009.pdf
Report	Report On The Initial Implementation Of Auditing Standard No. 2, An Audit Of Internal Control Over Financial Reporting Performed In Conjunction With An Audit Of Financial Statements	November 30, 2005	PCAOB	This report identifies the issues that have been monitored closely by the PCAOB when reviewing the implementation of Auditing Standard No. 2. Essentially, it provides observations from the PCAOB as to whether the audits have been completed in an effective and efficient manner.	http://www.pcaobus.org/Rules/Docket_014/2005-11-30_Release_2005-023.pdf
Information Resource	Integrity Survey 2005-2006	2006	KPMG	Survey of more than 4,000 employees in the US regarding the risks of fraud in the post-Sarbanes-Oxley era.	http://www.404institute.com/docs/050362_ForIntegritySurvNEW.pdf

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Article	Sarbanes-Oxley Resources: A collection of Articles and Tools to Help Implement the Law	January, 2006	Deloitte	13 different articles related to Sarbanes-Oxley Implementation	http://www.deloitte.com/dtt/article/0,1002,sid%253d36513%cid%253d15159.html
Teaching/ Information Source	PCAOB Inspection Website	Website	PCAOB	This website provides updated information on inspection reports issued by the PCAOB inspection staff.	http://www.pcaobus.org/Inspections/index.aspx
Book	Principles of Audit Surveillance	2005	Edwards	Conceptualization and exposition of the basic logic and language of auditing for fraud	On-Line Bookstores
Teaching/ Information Source	Center for Public Company Audit Firms	Website	AICPA	This site contains a wealth of information tailored to auditors of public companies. Information ranges from auditing, quality control, to XBRL.	http://cpcaf.aicpa.org/
Book	Criminal Interrogations and Confessions	2004	Jones and Bartlett	Interviewing Skills, many of which apply to the audit environment	On-line Bookstores
Exposure Draft	Model Educational Curriculum for Fraud and Forensic Accounting	2005	Technical Working Group for Education in Fraud and Forensic Accounting	Outline a model educational curriculum for academic institutions, professors, training professionals and potential students interested in fraud and forensic accounting	Send email requesting the exposure draft to FFAModel@mail.wvu.edu
Article	Is Sarbanes Oxley Compromising Internal Audit?	August, 2005	Business Finance	The article examines the balance of compliance testing with a renewed focus on strategic and operational risks	http://www.businessfinancemag.com