

## **"Have You Seen These Instructional Resources?"**

**By the 2009-2010 Education Committee of the Auditing Section of the AAA**

**Jay Rich, Chair – Illinois State University**

**Jason MacGregor – Baylor University**

**Mark Peecher – University of Illinois**

**Paul Polinski – University of Illinois**

**Richard Riley - West Virginia University**

**Ray Whittington – Depaul University**

Format	Title	Date	Source	Description	How to Obtain
On-line	Fraud Prevention Check-Up	Current	Association of Certified Fraud examiners	The ACFE Fraud Prevention Check-Up is a straight-forward assessment a company's anti-fraud environment / processes and was designed to help identify and repair fraud gaps.	<a href="http://www.acfe.com/documents/Fraud_Prev_Checkup_IA.pdf">http://www.acfe.com/documents/Fraud Prev Check up IA.pdf</a>
On-line	Characteristics and Skills of the Forensic Accountant	June 2009	AICPA	The authors surveyed attorneys, CPAs and academics and received responses from 126 attorneys, 603 CPAs and 50 accounting/auditing professors in June 2009 to better understand the current perceptions of what it means to be an effective forensic accountant.	<a href="http://fvs.aicpa.org/NR/rdonlyres/280DCD43-73A7-489F-8778-E98156F2BD6F/0/10307378_ForensicAccResearchWhitePaper.pdf">http://fvs.aicpa.org/NR/rdonlyres/280DCD43-73A7-489F-8778-E98156F2BD6F/0/10307378_ForensicAccResearchWhitePaper.pdf</a>

Format	Title	Date	Source	Description	How to Obtain
Web Document	Proposed Auditing Standards Related to the Auditor's Assessment of and Response to Risk and Related Amendments to PCAOB Standards	December 16th, 2009	PCAOB web site	Re-proposed standards on audit risk assessment, with some changes from the original proposed standards (in 2008) based on comments received on the original. Proposes or modifies seven different audit standards.	<a href="http://pcaobus.org/Rules/Rulemaking/Docket%202009-12-16_Release_No_2009-007.pdf">http://pcaobus.org/Rules/Rulemaking/Docket%2009-12-16_Release_No_2009-007.pdf</a>
Web Document	Auditing Standard No. 7 — Engagement Quality Review and Conforming Amendment to the Board's Interim Quality Control Standards	January 15th, 2010	PCAOB web site	Newly-issued standard on audit engagement quality assessment review for firms registered with the Board. The Board's intent is to strengthen existing review standards for both interim and annual engagements.	<a href="http://pcaobus.org/Rules/Rulemaking/Docket%202009-07-28_Release_No_2009-004.pdf">http://pcaobus.org/Rules/Rulemaking/Docket%2009-07-28_Release_No_2009-004.pdf</a>