

## **"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
Web Document	PROPOSED AUDITING STANDARD RELATED TO COMMUNICATIONS WITH AUDIT COMMITTEES	March 29, 2010	PCAOB web site	Proposed replacement standard for existing audit committee communications standard to formally recognize the committee's responsibility under the Sarbanes-Oxley act and to encourage effective communications between the auditor and the committee.	Visit <a href="http://pcaobus.org/Rules/Rulemaking/Docket030/Release_No_2010-001.pdf">http://pcaobus.org/Rules/Rulemaking/Docket030/Release_No_2010-001.pdf</a>
Web Document	STAFF AUDIT PRACTICE ALERT NO. 5: AUDITOR CONSIDERATIONS REGARDING SIGNIFICANT UNUSUAL TRANSACTIONS	April 7, 2010	PCAOB web site	Compiles within a single document the relevant audit responsibilities when examining transactions outside of a company's normal set of activities.	Visit <a href="http://pcaobus.org/Standards/QandA/04-07-2010_APA_5.pdf">http://pcaobus.org/Standards/QandA/04-07-2010_APA_5.pdf</a>

Format	Title	Date	Source	Description	How to Obtain
Web Document	Testimony Concerning Accounting and Auditing Standards: Pending Proposals and Emerging Issues	May 21, 2010	PCAOB web site	PCAOB Chairman Daniel Goelzer's prepared testimony before a subcommittee of the House Financial Services committee, touching on standards related to the financial crisis and future challenges.	Visit <a href="http://pcaobus.org/News/Speech/Pages/05212010_Goelzer_HFSC_Testimony.aspx">http://pcaobus.org/News/Speech/Pages/05212010_Goelzer_HFSC_Testimony.aspx</a>