

<i>Format</i>	<i>Title</i>	<i>Date</i>	<i>Source</i>	<i>Description</i>	<i>How to Obtain</i>
Speech	Sarbanes-Oxley and the Post-Enron Environment: Auditor Oversight	August 2, 2005	PCAOB	Text of a speech given by PCAOB Board member Daniel Goelzer about the circumstances leading to SOX, the PCAOB and the role played by the PCAOB.	Free download from http://www.pcaobus.org/News_and_Events/Events/2005/Speech/08-02_Goelzer.aspx
White Paper	How to move your company to sustainable Sarbanes-Oxley compliance - from project to process	2005	PricewaterhouseCoopers	The white paper addresses a huge issue in practice today, moving towards a sustainable Sarbanes-Oxley process.	Free download from http://pwc.com/Extweb/pwcpublishations.nsf/docid/31F021B50359960385256FF60056C4B6
Proposed Standard	Proposed Statement on Valuation Services	3/30/2005	AICPA	This proposed Statement provides guidance to CPAs, who are members of the AICPA, for the development and reporting of an engagement to provide a valuation of a business, an interest in a business, security, or an intangible asset.	http://www.aicpa.org/download/exposure/ED_SSVS_Business_Valuation.pdf
Teaching / Information Resource	Business Valuation and Forensic & Litigation Services Center	Website	AICPA	This Center serves current BV/FLS practitioners, including: ? Business appraisal specialists and business valuation analysts, including the Accredited in Business Valuation (ABV) credential holders ? Forensic accounting specialists, including	http://bvfls.aicpa.org/

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				litigation specialists, family law practitioners, fraud examiners, economic damages specialists	
Teaching / Information Resource	Antifraud & Corporate Responsibility Resource Center	Website	AICPA	This resource center will give you the tools and information you need to combat fraud — whatever your role in the business community.	http://www.aicpa.org/ antifraud/homepage.ht m
Article	Sarbanes-Oxley Compliance: Meeting the Mandate, Maximizing the Outcome	June. 2005	Business Finance	Finance and technology experts discuss how companies are managing sustainable compliance	http://www.businessfi nancemag.com
Article	Upfront: Sarbanes-Oxley's Footprint On Finance Deepens	March. 2005	Business Finance	Examines Finance, IT and business managers' perceptions of the impact of SOX after the initial phase	http://www.businessfi nancemag.com
Article	Upfront: Sarbanes-Oxley's Impact on Shareholders	February. 2005	Business Finance	Survey examines how much benefit shareholders are getting out the investments businesses are making to comply with SOX	http://www.businessfi nancemag.com

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Article	"Continuous" Will be the Key	December. 2004	Business Finance	Examines how continuous auditing can help bring companies into compliance with SOX	http://www.businessfinancemag.com
Book	Sarbanes-Oxley and the Board of Directors: Techniques and Best Practices for Corporate Governance	2005	John Wiley Author: Scott Green	Practical guide to help board members CEOs, CFOs and others to understand their responsibilities and potential liabilities and guidance for effective corporate governance.	John Wiley & Sons Inc.
Book	The 21st Century Public Company Audit	2005	KPMG	This is the sequel to the book, Auditing Organizations Through A Strategic-Systems Lens published by KPMG in 1997	Contact local office of KPMG
Booklet	Perspectives on Internal Control Reporting: A Resource for Financial	December 2004	Deloitte & Touche Ernst & Young PricewaterhouseCoopers	Publication is designed to help financial market participants understand issues related to	Contact the local office of one of these firms

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	Market Participants		KPMG	internal control reports mandated by section 404 of SOX	
Book	The Integrity Advantage	2005	Gibbs Smith Publisher Authors: Adrian Gostick and Dana Telford	Examines integrity from a business leader's perspective	Gibbs Smith-Salt Lake City
Policy Statement	Regarding Implementation of Auditing Standard No. 2.	May 16, 2005	PCAOB	This statement provides the background that is needed to understand the changes to the auditing process that were implemented with the series of Q&A's issued by the PCAOB on May 16, 2005. The statement was designed to respond to the significant costs faced by SEC registrants in the first year of implementation.	PCAOB Release No. 2005-009: May 16, 2005. Available at www.pcaobus.org
Standard, Article, & Web cast	Spotlight On: Implementation of Internal Control Reporting Provisions	Various	SEC	Site contains numerous resources available to describe the implementation of Section 404	Free downloads from http://www.sec.gov/spotlight/soxcomp.htm
Article	10 Threats to Sarbanes-Oxley Compliance	September 2004	Deloitte	Describes the most challenging issues companies face in complying with Section 404 of the Sarbanes-Oxley Act of 2002	Free PDF download from http://www.deloitte.com/dtt/cda/doc/content/

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					<u>us_assur_TenThreatsSep2004.pdf</u>