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# COMPLIANCE WEEK

Sanjay Anand

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July 06, 2008

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1. <a href="#">Drafting an Effective Internal Audit Charter</a>  At the request of subscribers, Compliance Week offers a Remediation Center, in which readers can submit questions—anonously—to securities and accounting experts. Compliance Week's editors will review all questions and then submit them—confidentially, of course—to specialists who can address the issues. The questions and responses will then be reprinted in a future edition of Compliance Week. Below is one of the Q&As; <a href="#">ask your own questions by clicking here</a> . <i>By Sanjay Anand</i>	05/13/08	Compliance Week Coverage
2. <a href="#">Despite AS5, Liability Fears Still Loom Large</a>  As public companies and audit firms prepare for a new approach to auditing internal controls over financial reporting, a certain trepidation hangs over the process. Regulators have called for a more relaxed audit, but how will the plaintiff lawyers react? <i>By Tammy Whitehouse</i>	10/02/07	Compliance Week Coverage
3. <a href="#">PCAOB: Auditors Still Don't Get It</a>  The Public Company Accounting Oversight Board says audits of internal controls over financial reporting are improving—but they still are not focusing as much on risk and efficiency as regulators would like. <i>By Tammy Whitehouse</i>	04/24/07	Compliance Week Coverage

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| <p>4. <b><u><a href="#">Will Better Definitions Lead To Better AS2?</a></u></b></p> <p> If the proposed changes to Auditing Standard No. 2 take hold, companies and auditors can take those troublesome catch phrases like “more than remote” and “more than inconsequential” and kiss them goodbye.<br/><i>By Tammy Whitehouse</i></p>  | 01/23/07 | Compliance Week Coverage |
| <p>5. <b><u><a href="#">‘Use Work Of Others’ Idea Has Its Skeptics</a></u></b></p> <p> One vital provision of the proposals to reign in Sarbanes-Oxley compliance costs is a retreat on requirements that external auditors gather original evidence to support their conclusions—but skepticism is already whirling over whether the pullback will achieve the intended outcome.<br/><i>By Tammy Whitehouse</i></p>     | 01/17/07 | Compliance Week Coverage |
| <p>6. <b><u><a href="#">Fair-Value Puzzle Finally Answered</a></u></b></p> <p> The trek toward a fair-value system of accounting—which critics have said sometimes feels like a forced march—took another step forward last week, as accounting rulemakers finally approved a way to establish fair value where it’s already required or permitted in existing accounting literature.<br/><i>By Tammy Whitehouse</i></p> | 09/26/06 | Compliance Week Coverage |
| <p>7. <b><u><a href="#">The Price Of Poor Controls: 100 Basis Points</a></u></b></p> <p> Plenty of surveys and studies have tracked the dollars companies are spending to meet the internal control reporting requirements of Sarbanes-Oxley—but less is said or known about any positive effect improved controls might have on a company’s bottom line.<br/><i>By Tammy Whitehouse</i></p>                             | 05/02/06 | Compliance Week Coverage |
| <p>8. <b><u><a href="#">Auditors’ “Pass/Fail” Assessment Debated Among Advisors</a></u></b></p> <p> A recent roundtable with the Standing Advisory Group of the Public Company Accounting Oversight Board became the stage for a debate over whether auditors should issue more information in their audit reports than the standard “pass/fail” assessment.<br/><i>By Tammy Whitehouse</i></p>                        | 03/01/05 | Compliance Week Coverage |

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