

# What's New at the Bookstore

## IT Control Objectives for Sarbanes-Oxley: The Role of IT in the Design and Implementation of Internal Control Over Financial Reporting, 2<sup>nd</sup> Edition

Christopher Fox, Paul Zonneveld and  
IT Governance Institute

Comments to an exposure draft posted in the second quarter of 2006 were used to update the first edition. This publication provides CIOs, IT managers, and control and assurance professionals with scoping and assessment ideas, approaches, and guidance in support of the IT-related Committee of Sponsoring Organizations of the Treadway Commission (COSO) internal control objectives for financial reporting. A streamlined road map is provided to help turn compliance into a competitive challenge. Lessons learned and sustaining ideas are also included. The second edition is updated for recent US Securities and Exchange Commission (SEC) and US Public Company Accounting Oversight Board (PCAOB) guidance related to entity-level controls, a risk-based/top-down approach, application controls and the evaluation of deficiencies, as well as an update to COBIT 4.0 references.

A complimentary PDF download is available at [www.isaca.org/sox](http://www.isaca.org/sox). 2006, 128 pages.

## Audit Procedures 2007

George Georgiades, CPA

Designed specifically to help practitioners prevail in the current climate of intense scrutiny, *Audit Procedures 2007* presents the conservative and cost-effective approach needed to conduct a higher-quality audit of nonpublic commercial entities. Practical discussion and consideration of the day-to-day management of audit engagements enhance the quality of the auditor's practice, while easy-to-read and easy-to-understand advice, procedures and practice aids enable practitioners to put official pronouncements into action immediately.

Features include:

- Checklists, questionnaires, workpapers, sample correspondence and sample auditor's reports that take the auditor through an engagement, from the initial evaluation of a client to the issuance of the auditor's report
  - Efficient, cost-saving measures that help reduce the tendency to overaudit
  - Discussions of the PCAOB's Auditing Standards
  - A companion CD-ROM containing audit programs, correspondence and confirmation letters, practice aids, forms, checklists, Excel workpapers, and auditor's reports
- 2006, 807 pages.

## Security, Audit and Control Features Oracle® E-Business Suite: A Technical and Risk Management Reference Guide, 2<sup>nd</sup> Edition

Deloitte Touche Tohmatsu Research Team and ISACA

This guide provides frameworks and methodologies for auditing and testing in an Oracle environment using Release 11i. It is written with business managers in mind, as well as IT and assurance professionals, and has been updated to address:

- Third-party audit tools
  - Investigatory tools, such as ACL's CCM technology
  - New Oracle Applications facilities:
    - Management of whistle-blower complaints to support section 301 of the Sarbanes-Oxley Act
    - Management of capital and risk for Basel II
    - Support for greater levels of financial control, transparency and accountability to support various regulatory requirements, including Sarbanes-Oxley and IFRS
  - Audit programs and internal control questionnaires cross-referenced to COBIT 4.0
  - Impact of Oracle Corporation's Project Fusion
- 2006, 368 pages.



## Sarbanes-Oxley Guide for Finance and Information Technology Professionals, 2<sup>nd</sup> Edition

Sanjay Anand

This book is a comprehensive guide for IT and finance professionals to comply with the US Sarbanes-Oxley Act. It provides key aspects and components of the Act; shows how to assess if a company is Sarbanes-Oxley-compliant; provides a road map to compliance, including checklists, worksheets and project plans; and shows the business and technology implications and resource requirements for compliance. This new edition also includes details on COSO and COBIT. 2006, 288 pages.

## IBM Webcast Features COBIT

An IBM webcast titled "IBM Embraces the COBIT Framework for More Efficient IT Government and Controls Management" is available for complimentary viewing until 26 April 2007. The 60-minute webcast can be accessed by visiting [www.software.ibm.com](http://www.software.ibm.com) and entering COBIT in the search field.

In the webcast, IBM—a sponsor of the IT Governance Institute (ITGI)—describes its cooperation and support of IT process improvement with ISACA/ITGI and shares its *Control Objectives for Information and related Technology* (COBIT®) strategies in business services and software.

John Lainhart, a long-time member of ITGI's COBIT Steering Committee and a partner at IBM BCS Public Sector, is one of the presenters.