

Accounting Research Manager® Internal Controls Library

Authoritative, all-inclusive content to help you stay informed and compliant.

Reduce your risk with Accounting Research Manager® (ARM) Internal Controls Library — the accounting industry's most comprehensive online resource for internal controls guidance. ARM subscribers can add this valuable tool to any ARM subscription.

Providing authoritative literature and analysis on internal controls, the ARM Internal Controls Library is an all-inclusive resource for organizations seeking an easy-to-use, cost-effective tool to assist in Sarbanes-Oxley Section 404 Compliance. In addition, the Internal Controls Library provides the necessary guidance to keep you informed and to help you stay compliant on the always-evolving process of implementing and adapting to internal controls.

Regular Updates

Subscribers receive regular updates, so you always have the latest information to make informed decisions.

- **Daily** — Updates on new releases within the literature include content updates, as well as additional analysis and interpretations considered necessary by the content authors.
- **Weekly** — Email alerts summarize major changes in the database.
- **Quarterly** — SEC and GAAP checklists are updated with the latest changes to rules and regulations.

Key Publications

This comprehensive library includes access to the following publications:

Audit Committees: A Guide for Directors, Management and Consultants

This title presents the history, responsibilities and operation of audit committees. It focuses primarily on publicly held companies, but also includes a short chapter on audit committees for not-for-profit and public sector entities.

Non-technical and easy-to-read, this book is useful for directors serving on audit committees, other members of the board of directors, CEOs, CFOs, in-house legal counsels, outside legal counsel, internal and external auditors, and other consultants to audit committees. Topics include:

- Observations based on real-world experiences
- Expert knowledge of the standards of external and internal auditors
- The latest requirements from the New York Stock Exchange, National Association of Securities Dealers/NASDAQ, American Stock Exchange, and the SEC, including the provisions of the Sarbanes-Oxley Act of 2002.

Auditor's Risk Management Guide:

Integrating Auditing and ERM

This comprehensive "how-to" book provides the reader with guidance on performing a risk management-based audit. The guide covers the Enterprise Risk Management Integrated Framework issued by the Committee of Sponsoring Organizations (COSO). This is not a research study or a conceptual thesis; rather, it is a practical guide designed for the audit practitioner.

Part one of the guide provides a broad understanding of corporate governance, ERM principles, and different auditing approaches, as well as step-by-step instructions on how to execute the risk management-based audit. Part two of the guide includes detailed case studies that illustrate the risk management-based audit methodology and tools in different scenarios.

Guide to Internal Controls Under Section 404 of the Sarbanes-Oxley Act (2nd Edition)

This expert-written guide is authored by James Hamilton, JD, LL.M. and N. Peter Rasmussen, JD, and provides comprehensive and up-to-date guidance on SOX compliance. It examines the mandate of Section 404 and subsequent rulemaking and guidance. It also analyzes the rules of the Public Company Accounting Oversight Board on auditor attestation, as well as internal control best practices. Coverage includes SEC guidance and PCAOB Auditing Standard No. 5, adopted in May 2007. Topics include:

- Management Report on Internal Controls
- Internal control over financial reporting
- Suitable frameworks
- Auditor attestation
- Performing an internal control audit

Information Technology Audits

This up-to-the-minute guide helps users become more proactive and meet the growing demand for integrated audit services in the 21st century. It offers expert analysis, practical tools and real-world techniques that assist in preparing for and performing integrated IT audits. Written by an auditor with more than 22 years of IT audit experience, Information Technology Audits provides the first practical, hands-on look at how organizations use and control information to meet business objectives. It offers strategies to assess whether the company's controls adequately protect its information systems.

SOX 404 for Small, Publicly Held Companies

This guide assists the management of small, publicly held companies in complying with the requirements of the Sarbanes-Oxley Act of 2002, especially Section 404. This reference helps management assess the effectiveness of their company's internal control structure and procedures for financial reporting. It will help management bring about internal controls improvements in a cost-effective manner. The guide addresses everything necessary in order to perform an assessment of internal control over financial reporting, as well as an assessment of disclosure controls. Practice pointers and practical considerations are provided so that management can address the task of making its assessments thoroughly and efficiently.

Content and Analysis

ARM Internal Controls Library also offers integrated references from original literature.

AICPA (American Institute of Certified Public Accountants)

- AAGs related to internal controls
- Audit risk alerts related to internal controls
- Professional standards related to internal controls

COSO (The Committee of Sponsoring Organizations of the Treadway Commission)

- COSO Internal Control Integrated Framework
- Internal Control Over Financial Reporting — Guidance for Smaller Public Companies
- Internal Control Over Financial Reporting — Guidance for Smaller Public Companies — Frequently Asked Questions

IIA (Institute of Internal Auditors)

- Designing and Writing Message-Based Audit Reports
- Sarbanes-Oxley Section 404: A Guide for Management by Internal Control Practitioners

PCAOB (Public Company Accounting Oversight Board)

- Access to Interim Standards related to internal controls
- Auditing Standards related to internal controls
- Releases related to internal controls
- Speeches given by PCAOB Chairman
- Staff FAQs related to internal controls

SEC (Securities and Exchange Commission)

- Management's Report on Internal Control Over Financial Reporting and Disclosure in Exchange Act Periodic Reports — Frequently Asked Questions and Answers
- Rules and releases related to internal controls
- SEC transcripts and speeches related to internal controls

Major Interpretive Publications

ARM Internal Controls Library is your link to CCH industry-leading guidance on:

- A Framework for Evaluating Control Exceptions and Deficiencies (Version 3)
- Guidance to Internal Controls Under Section 404 of the Sarbanes-Oxley Act (2nd Edition)

Accounting Research Manager® Internal Controls Library

Audit Public Standard Audit Private Accounting Only Audit Only Academic Audit Public Academic Standard

AICPA (American Institute of Certified Public Accountants)

AAGs related to internal controls	●	●	●	●	●	●	●
Audit risk alerts related to internal controls	●	●	●	●	●	●	●
Professional standards related to internal controls	●	ICL	●	ICL	●	●	ICL

CCH Publications

Audit Committees: A Guide for Directors, Management & Consultants (6th Edition)	ICL	ICL	ICL	ICL	ICL	ICL	ICL
Auditor's Risk Management Guide: Integrating Auditing and ERM	ICL	ICL	ICL	ICL	ICL	ICL	ICL
Information Technology Audits	ICL	ICL	ICL	ICL	ICL	ICL	ICL
SOX 404 for Small, Publicly Held Companies	ICL	ICL	ICL	ICL	ICL	ICL	ICL

COSO (The Committee of Sponsoring Organizations of the Treadway Commission)

COSO Internal Control Integrated Framework	ICL	ICL	ICL	ICL	ICL	ICL	ICL
Internal Control Over Financial Reporting — Guidance for Smaller Public Companies	ICL	ICL	ICL	ICL	ICL	ICL	ICL
Internal Control Over Financial Reporting — Guidance for Smaller Public Companies — Frequently Asked Questions	ICL	ICL	ICL	ICL	ICL	ICL	ICL

IIA (Institute of Internal Auditors)

Designing and Writing Message-Based Audit Reports	ICL	ICL	ICL	ICL	ICL	ICL	ICL
Sarbanes-Oxley Section 404: A Guide for Management by Internal Controls Practitioners	ICL	ICL	ICL	ICL	ICL	ICL	ICL

PCAOB (Public Company Accounting Oversight Board)

Access to Interim Standards related to internal controls	●	●	●	ICL	●	●	●
Auditing Standards related to internal controls	●	●	●	ICL	●	●	●
Releases related to internal controls	●	●	●	ICL	●	●	●
Speeches given by PCAOB Chairman	●	●	●	ICL	●	●	●
Staff FAQs related to internal controls	●	●	●	ICL	●	●	●

SEC (Securities and Exchange Commission)

Rules and releases related to internal controls	●	●	ICL	ICL	ICL	●	●
Management's Report on Internal Control Over Financial Reporting and Disclosure in Exchange Act Periodic Reports — Frequently Asked Questions and Answers	●	●	●	ICL	●	●	●
SEC transcripts and speeches related to internal controls	●	●	ICL	ICL	ICL	●	●

Other

A Framework for Evaluating Control Exceptions and Deficiencies (Version 3)	●	ICL	ICL	ICL	ICL	●	ICL
Guide to Internal Controls Under Section 404 of the Sarbanes-Oxley Act (2nd Edition)	ICL	ICL	ICL	ICL	ICL	ICL	ICL
Other Publications	●	●	●	●	●	●	●



Complementary Libraries to the Internal Controls Library

The following Libraries are available separately from the Internal Controls Library.

Fraud and Forensic Accounting Library

This library has been developed for accounting and audit professionals who need reliable fraud detection guidance. It provides analysis, explanations, tools and practice aids focusing on forensic and fraud detection issues, with all content in one, complete resource. The library is written by experts and includes the critical components of:

- Reliable forensic and fraud detection guidance from Wiley, AICPA and CCH
- Practice aids and tools for expense, payroll, purchasing and skimming
- Checklists, worksheets and more

Internal Audit Library

This library supports the internal audit function with expert professional guidance and the risk management tools needed to assess risk during an audit. It helps you successfully meet the challenges of complex audits with reliable, up-to-date content and guidance in one, all-inclusive resource. Written by audit experts and compiled by CCH editors, it includes:

- Expert guidance from COSO
- Practice aids and checklists
- Productivity tools and handbooks from Wiley

To learn more about Accounting Research Manager® Internal Controls Library, contact your CCH Account Representative at **888-CCH-REPS (888-224-7377)**, or visit CCHGroup.com

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