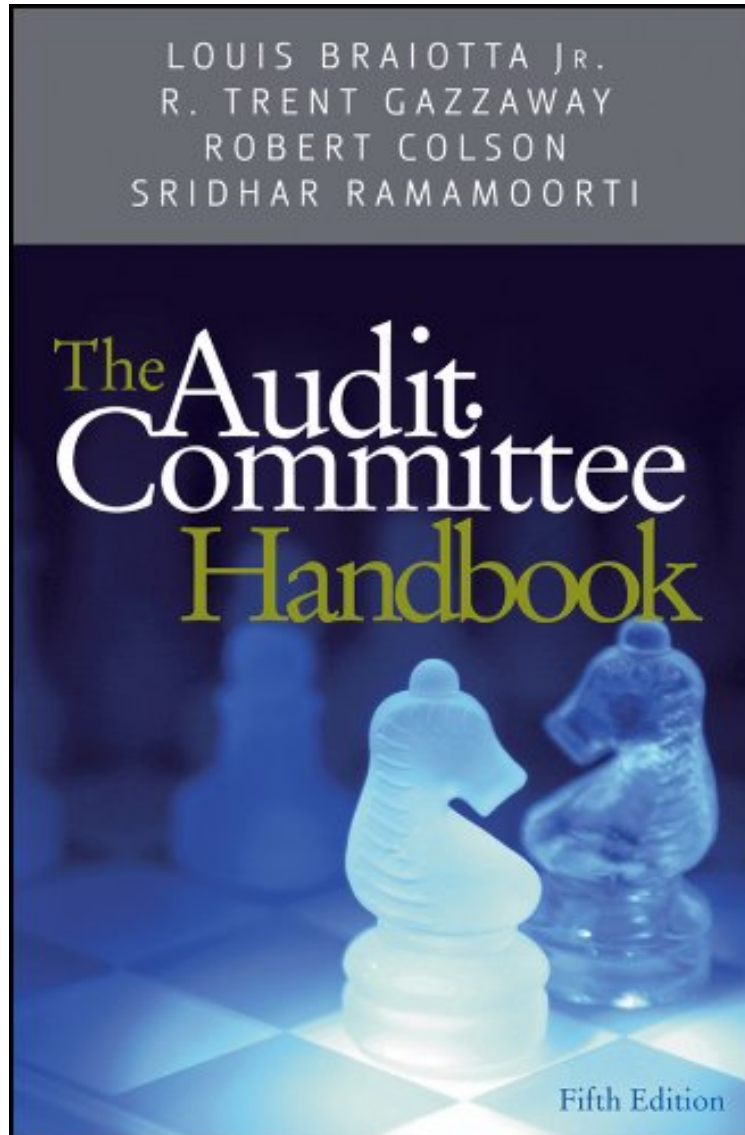


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The Audit Committee Handbook

Louis Braiotta, R. Trent Gazzaway, Robert Colson, Sridhar Ramamoorti
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The classic handbook to audit committee responsibilities; completely updated to cover the latest guidance with practical insights on the new functions of the audit committee. Now containing the newest regulatory guidance impacting audit committees, including new chapters on audit oversight and updated discussions on fraud risk, the Fifth Edition helps your audit committee plan its agenda and achieve its mission in corporate governance. The Audit Committee Handbook, Fifth Edition guides you to: Understand the role and responsibilities of the audit committee with a general update and reality check on auditing cycle activities Identify the developments that impact audit committee practices and the most current techniques and strategies for committee meetings Develop a repertoire of effective strategies to help the board of directors discharge its fiduciary responsibility to shareholders Prepare a periodic assessment of professional development activities and an informed review of both audit processes and financial reporting processes A must-have for all audit committee members, board directors, corporate secretaries, CEOs, CFOs, and auditors involved in the accounting practices of their firms, The Audit Committee Handbook, Fifth Edition is the most authoritative work on audit committees in the marketplace.

From the Inside Flap More than ever before, audit committees are accountable for their company's financials, especially amidst the uncertainties arising from the changing statutory, regulatory, legal, and risk environment for corporations, directors, and officers, as well as the accounting and auditing substance of audit committees' jobs. Completely updated to help you operate in this ever-changing environment, The Audit Committee Handbook, Fifth Edition fills the need for an up-to-date reference that helps busy professionals perform their oversight responsibilities. The Fifth Edition features: Updates from the latest regulatory changes New chapters covering internal and external audit planning and oversight New coverage of fraud risk Broader international coverage Advice on complying with myriad regulations while managing costs and maintaining a business focus; rather than one of compliance Discussion of current trends and developments that maximize the effectiveness of audit committees With action-oriented coverage to accommodate recent regulatory changes, this Fifth Edition provides in-depth guidance and up-to-date information on all functions, duties, and responsibilities of audit committees. With numerous references to leading organizations in both the public and private sectors, The Audit Committee Handbook, Fifth Edition is invaluable as a comprehensive professional reference that; in a practical and actionable way; boils down key areas of concern for audit committee members. About the Author Louis Braiotta, JR., CPA, is a professor of accounting in the School of Management at SUNY Binghamton. During his career, he has worked at Ernst Ernst (now Ernst Young). He was the 2002-2003 recipient of the New York State Society of CPAs' Dr. Emanuel Saxe Outstanding CPA in Education Award. R. Trent Gazzaway is the national managing partner of audit services for Grant Thornton LLP. Robert H. Colson, PHD, CPA, is a partner in the public policy and external affairs group of Grant Thornton LLP. He is responsible for the firm's engagement with academic researchers and a wide range of policy leaders associated with capital markets, accounting, auditing, financial regulation, and corporate governance. Sridhar Ramamoorti, PHD, CPA/CITP/CFF, is a Principal with Infogix Advisory Services, Infogix, Inc., a software controls company. Previously, he was a corporate governance partner with Grant Thornton LLP.