



Practice



Monday

Education/Careers



Tuesday

Tax



Wednesday

A&amp;A



Thursday

Technology



Friday

## VOICE OF THE EDITOR

## Broker-Dealer Attestation and Auditing Standards Approved

The **PCAOB** has approved two new attestation standards, which cover the auditor's examination of compliance reports and the auditor's review of exemption reports, as well as a new auditing standard, which is applicable when auditors are engaged to perform audit procedures and report on supplemental information that broker-dealers and others file with the SEC. Guest writer Curtis C. Verschoor, CMA, shares insights on **how the SEC's whistleblower program could be more effective**. And you'll want to check out the FASB's newly created **Disclosure Framework fact sheet** that includes answers to nine frequently asked questions about the disclosure initiative.

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## ACCOUNTING &amp; AUDITING HEADLINES

### → PCAOB Adopts Broker-Dealer Attest and Audit Standards

The Public Company Accounting Oversight Board (PCAOB) on October 10 approved two attestation standards and an auditing standard pertaining to audits of brokers and dealers.



### → Whistleblowers Need Encouragement, Not Roadblocks

The Dodd-Frank Act expanded existing whistleblower programs, providing cash rewards for significant information given to the SEC. Despite these efforts to stimulate whistleblowing, companies are putting limits on how much (or how little) their employees can report fraud.



### → FASB Offers Q&A Fact Sheet on Disclosure Framework

In an effort to clarify the facts about the FASB Disclosure Framework project, the standard-setting organization has created a questions-and-answers fact sheet about the initiative.



## THIS WEEK ON ACCOUNTINGWEB

- AICPA announces this year's **accounting curriculum award winners**.
- Frances St. Cyr, Carol Spencer, and Paul Vanek talk with us about the **Houston CPA Society's CPAs Helping Schools program**.
- TIGTA reports the **IRS can't account for \$67 million** stashed in a slush fund intended to help enforce the ACA.
- Sarah Hall Ingram **defends IRS on Obamacare** during congressional hearings.

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- New Practice Aids now available on Thomson Reuters Checkpoint
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