

SOX 404(b): A Practical Approach for Smaller Public Companies

Supplementary Materials

SEC

- Commission Guidance Regarding Management's Report on Internal Control Over Financial Reporting Under Section 13(a) or 15(d) of the Securities Exchange Act of 1934—<http://www.sec.gov/rules/interp/2007/33-8810.pdf>
- Management's Report on Internal Control Over Financial Reporting and Certification of Disclosure in Exchange Act Periodic Reports Frequently Asked Questions—<http://www.sec.gov/info/accountants/controlfaq.htm>
- SEC Advisory Committee on Smaller Public Companies, Final Report (April 23, 2006)—<http://www.sec.gov/info/smallbus/acspc/acspc-finalreport.pdf>

Other Materials

Public Company Oversight Board

- Auditing Standard No. 5: An Audit of Internal Control Over Financial Reporting That Is Integrated with an Audit of Financial Statements—http://www.pcaobus.org/Rules/Rules_of_the_Board/Auditing_Standard_5.pdf
- Staff Views, An Audit of Internal Control Over Financial Reporting That Is Integrated with an Audit of Financial Statements: Guidance for Auditors of Smaller Public Companies—http://pcaob.org/Standards/Standards_and_Related_Rules/AS5/Guidance.pdf

Center for Audit Quality

- Lessons Learned Publication, Performing an Audit of Internal Control In an Integrated Audit—<http://www.theqaq.org/newsroom/pdfs/404LessonsLearned-PerformingIntegAudit.pdf>
- AS 5 Web Resource, Resources for Integrated Audits of Non-Accelerated Filers—<http://www.theqaq.org/resources/ICFR.htm>
- Alert #2008-94, SEC's Findings of Section 404(a) Deficiencies for First Time Filers—http://www.theqaq.org/members/alerts/CAQAlert2008_94_12312008.pdf

Committee of Sponsoring Organizations of the Treadway Commission

- Internal Control – Integrated Framework—<http://www.coso.org/IC-IntegratedFramework-summary.htm>
- Guidance on Monitoring Internal Control Systems—<http://www.coso.org/GuidanceonMonitoring.htm>
- Internal Control Over Financial Reporting—Guidance for Smaller Public Companies—<http://www.coso.org/ICFR-Guidance-forSPCs.htm>

McGladrey & Pullen LLP

- Resources for Integrated Audits of Non-Accelerated Filers—http://www.mcgladrey.com/Resource_Center/Audit/Articles/resources_integrated_audits_051509.html

Katten Muchin Rosenman LLP

- Katten Muchin Rosenman LLP's Corporate Governance Brochure ([Click here to view](#))
- Corporate and Financial Weekly Digest which addresses SEC compliance and governance developments ([Click here to view](#))
- To subscribe to Corporate and Financial Weekly Digest and other Katten publications please [click here](#).