

Kaplan's AuditNet® Resource List (KARL)

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The Auditor's Guide to Internet Resources 2nd Edition in electronic format is available to AuditNet subscribers. Go to www.auditnet.org for details.

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(The information on this list is the most current available and selected on the basis that it may be helpful and useful. The author of this list makes no claims as to the accuracy of the information contained in any of the resources and is not responsible for the content of the information provided. The author is also not responsible for any costs associated with connecting to those resources or the electronic distribution of this list. The appearance of a resource here should not be construed as an endorsement).

For a free subscription to AuditNet-L, which includes the monthly updates to Internet Resources for auditors, use the form located at www.auditnet.org/subscribe.htm

Send any updates or changes to:

jmkaplan@ix.netcom.com

NOTE: In order to meet auditors needs, additions and modifications to the KARL will be presented in Section A, followed by the previously listed resources in Section B. Auditors that have been receiving the list on a continual basis will only have to refer to Section A to find new resources while auditors receiving KARL for the first time will have new and old resource listings.

SECTION A Newly Added Resources, Modifications & Resources No Longer Available

Newly Added Resources ([Recommend](#) a Web site to add):

Modifications & Resources No Longer Available:

Please let us know of links that are no longer working. We will update the online version of the AuditNet Resource List as we learn of changes. The Word and PDF versions will be periodically updated to reflect changes.

SECTION B

A

404 Institute (<http://www.404institute.com/>) KPMG established an open forum for the exchange of ideas and a venue for the development of research and leading practices related to; meeting the requirements of section 404 of the Sarbanes-Oxley Act of 2002, effectively leveraging current and future investments in internal controls, and enhancing the overall integrity of the financial reporting process.

Abagnale & Associates (www.abagnale.com/) Web site for the secure document consulting company run by Frank Abagnale, one of the world's most respected authorities on the subject of forgery, embezzlement and secure documents.

ABREMA (www.abrema.net/abrema) Web site for the Activity Based Risk Evaluation Model of Auditing which is a normative model of assurance auditing used in both teaching and research.

Academy of Accounting Historians (<http://accounting.rutgers.edu/raw/aah/>) organization that encourages research, publication, teaching and the interchange of ideas for accounting history and its relationship to business and economic history. Site provides information about the Academy it's organization and services offered. There is also a publication section with links to research papers and abstracts.

Accountancy Age (www.AccountancyAge.com/) is a Web newswire for UK accountants and financial professionals. Categories include headline news, business, practice, tax, IT, public services and news digest. You can also subscribe to each area and receive email updates. This is a great knowledge assembly resource and portal for UK auditors.

Accountancy Edition-Sift (www.sift.co.uk) Web Search site for accounting professionals. The accountancy edition of Sift draws together a wide collection of relevant Internet resources for an accountant doing business in the UK. Includes access to accountancy news and company directories (ICC, Infocheck, Dun & Bradstreet and others), as well as a wide collection of financial, news and market research databases from DataStar. Maintains links to other relevant web sites. Subscription service available.

Accountants Online (<http://www.accountantsonline.com.hk/>) Pacific Professionals Network accounting page of information and resources. Includes What's Hot for Accountants and Accounting Web sites.

Accountemps (www.accountemps.com/) is the Web site for an International temporary financial staffing placement firm. The site provides an excellent career advisor, salary survey and more.

Accounting: A Virtual History (http://www.acaus.org/acc_his.html) Web site from the Association of Chartered Accountants in the U.S. provides an excellent historical background on the roots of accounting.

Accounting and Audit Resources (www.disastercenter.com/audit.htm) from the Disaster Center provides a comprehensive list of links to related sites. The links to accounting and audit associations and organizations is especially useful.

Accounting and Finance Benchmarking Consortium (www.afbc.org) is an association of accounting and finance professionals in companies that conduct benchmarking studies to identify practices that improve the overall operations of their members.

Accounting, Auditing & Accountability Journal (www.emeraldinsight.com/aaaj.htm) site provides information about the Journal and allows browsing of selected articles. Subscription information provided.

Accounting Education (www.accountingeducation.com/) Web site for academic accountants provides access to news, reviews, jobs, events, journals, links to sites and a library of articles.

Accounting Education Ideas (www.swcollege.com/vircomm/gita/gita.html) from South-Western College Publishing provides ideas from accounting professors for teaching the subject. Topics include classroom management tips, icebreakers, management accounting ideas, statement preparation and analysis, assets, liabilities and equity. There are also spreadsheet, internal control and other project ideas.

Accounting Faculty Directory (rarc.rutgers.edu/raw/hasselback/) is the Web site of the Prentice Hall On-line Accounting Faculty Directory, a database compiled by James R. Hasselback. The site provides search capability based on name, school or location.

Accounting and Finance in Hong Kong and China (www.cityu.edu.hk/afdragon/) The AF Dragon Home Page, a voluntary and independent home page on the region, provides links to a number of accounting, auditing and business resources.

Accounting and Finance Jobs (www.accountingjobs.com) is a national database of accounting and finance related jobs. This joint project sponsored by AccountingNet and CareerMosaic focuses on employment opportunities in the accounting and finance professions.

AcctInfoPlus (www.bs.ac.cowan.edu.au/acctinfoplus/) is an accounting resource meta-center developed for the academic and professional community. Site includes the Summa Project, and the Nordic Accounting Network, among others, link users with the latest Internet resources and conferences in accounting. Links are organized by general topics covering academic, regulation, and professional interests.

AccountingNet (www.pro2net.com/) site is designed as a complete utility on the Web for Accounting related information, products, and services. Serves as a communication network between CPA's and state societies and as a marketing tool for CPAs. Includes a job search database and a well-organized page with links to accounting resource material.

AccountingNet Forum (www.pro2net.com/) provides the opportunity for accounting and audit professionals to communicate with others on various topics of interest including technology and the Internet.

AccountingNet Ireland (www.accountingnet.ie) Ireland accounting & business portal providing up-to-date news, articles and publications for accountants & business professionals as well as the online sale of accounting & business solutions (Sage, Big Red Book and more..), tax books & tax cds.

Accounting Research Manager (www.accountingresearchmanager.com) comprehensive online database of expert-written analytical accounting, auditing and SEC information as well as primary source data Updated daily, it is the most current, complete and objective resource for your financial reporting needs. Includes an audit library and a free trial is available.

Accounting Research Network (www.ssrn.com/) is the publisher of the Journal of Financial Abstracts and other documents. After the start up phase this will become a fee based service.

Accounting Research Tools (www.rutgers.edu/Accounting/raw/aaa/facdev/research/indexed.htm) provides access to scholarly journals, databases and publications maintained by the American Accounting Association.

AccountingStudents (www.accountingstudents.com/) is a Web site for accounting students provided by AccountingNet. Links to scholarships and discussion forum listings, tips on taking the CPA exam, job information, a research library, accounting firms, and GAAP and GAAS guides, and more.

AccountNetGuide (www.accountnetguide.com/) Web page of Internet information resources for accountants. Includes mailing lists, newsgroups, and more.

AcctInfoPlus (www.bs.ac.cowan.edu.au/acctinfoplus/) is an accounting resource metacenter developed for the academic and professional community. Site includes the Summa Project, and the Nordic Accounting Network, among others, link users with the latest Internet resources and conferences in accounting. Links are organized by general topics covering academic, regulation, and professional interests.

AccountingWEB (www.accountingweb.co.uk) AccountingWEB is a virtual hub for UK accountancy professionals offering a range of community based areas and services including an online mall, breaking accountancy and world news, an accountants directory, a popular biweekly newswire, online references, jobs area, discussion area, Q&A, and a chat area.

AccountingWeb Newswire (www.accountingweb.co.uk/email_lists.html) is a free twice-weekly digest of all the recent news and developments on the website sent to subscribers to AccountingWEB. It keeps you up-to-date with all the important events of relevance to the world of accountancy. To add or remove yourself from this mailing list point to the URL provided above. To subscribe by e-mail, send a message to MAJORDOMO@SIFT.CO.UK and in the BODY of the message type: SUBSCRIBE ACCOUNTINGWEB-NEWSWIRE your-email-address (Knowledge Assembly Resource)

AccountingWEB (US) Newswire (www.accountingweb.com/) The AccountingWEB Newswire is a free weekly digest of all the recent news and developments on the website sent to subscribers of AccountingWEB. It keeps you up to date with all the important events of relevance to the world of accounting, giving you an edge on those less well informed. (Knowledge Assembly Resource)

AccountingWEB US (www.accountingweb.com) AccountingWEB has recently launched an online workshop series inviting visitors to participate in online chats with topic experts. This complements an already lively accountancy community offering a newswire, configurable online news, as well as opinion polls, specialized searches and an ideas and tips section.

ACD Call Center Online Learning Center (www.call-centers.org/) Web site resources for reviewing call centers including benchmark statistics and best practices.

ACL (www.acl.com) is an integrated system of software providing complete control over data access, management, analysis, and presentation. The site offers information about their products, trade shows, seminars and training schedules, as well as online support and the Audit Central page; A Guide to Web Audit Sites. For more info send email to webmaster@acl.com

ACL FORUM (www.prodigy.com.sg/community/) a consultant forum that promotes discussion and heightens the awareness of ACL software by providing a newsletter, tips and a resource center.

ACLUSERS - Statewide ACL Users Group List Used by those individuals using ACL (Audit Command Language) software. It serves as a forum for asking questions about the software, as well as announcements for the ACL user's group. To SUBSCRIBE: send email to majordomo@sparkie.osl.state.or.us. Leave the subject line blank. In the body of the email type: subscribe aclusers. Hosted by the Oregon State Library. If you wish to unsubscribe, send email to majordomo@sparkie.osl.state.or.us, leave the subject line blank and in the body type: unsubscribe aclusers.

Acquisition Best Practices (tech-info@www-far.npr.gov/BestP/BestP.html) Web site provides links to Office of Federal Procurement Policy Best Practice guides.

Acquisition Reform Network (tech-info@www-far.npr.gov/index.html) Joint Project of the National Performance Review, Office of Federal Procurement Policy and others, focuses on procurement related issues. There is an Acquisition Best Practices area that auditors may find ideas on reinventing procurement within their organization.

Activity Based Costing Resources (www.saffin.hq.af.mil/FMC/ABC/index.htm) Web site provides links to an ABC Dictionary, Bibliography, software models, periodicals and more.

ADM PLUS for Windows (www.pleier.com) Web site of Joseph Plier & Associates provides information about their audit automation software. There are links to newsletter, conference announcements and a full-featured 90 day Evaluation Version or a Production Version of ADM PLUS for Windows is available for downloading.

Adult Basic Education Audit Program (<http://165.74.253.64/labbranch/9899compliance/cpabe.pdf>) from the California Department of Education.

Advanced Technology Program (ATP) Audit Guidelines (www.atp.nist.gov/atp/psag-co.htm) are provided by the Office of Inspector General, U.S. Department of Commerce. The ATP is a cost-sharing program between government and industry to pursue high-risk, enabling technologies with significant commercial and economic potential.

Afentis Security Consulting (www.afentis.com/afentis.htm) Web site provides online resources including advisories, an information security library, tools and software, forums and more.

Affiliated Conference of Practicing Accountants (www.acpaintl.org) Web site provides information about the organization and the programs offered.

Air Force Audit Agency Headquarters AFAA Homepage (www.afaa.hq.af.mil) contains links to audit and accounting information, downloadable files, government sites, and Web reference sites including a dictionary, thesaurus, and the CIA World Factbook.

Air Force FAR Site (farsite.hill.af.mil/) Web site set up by the Air Force for Federal Acquisition Regulations.

Alabama State Auditor's Office (agencies.state.al.us/auditor/) Web site provides information about the Office, staff, press releases and more.

Alaska Division of Legislative Audit (www.legis.state.ak.us/legaud/web/default.htm) site provides summary and full text of audit reports.

AllClear - SPSS Inc. (www.spss.com/software/allclear) allCLEAR is ideal for quality, auditing, IS, training, and human resources. allCLEAR turns a simple text outline into a flowchart automatically.

Alliance for Redesigning Government the National Academy of Public Administration established the Public Innovator Learning Network with the goal of building an information network for people making government work

American Academy of Actuaries (www.actuary.org) Web site provides information about the profession, resources and more. There is an excellent communications guide that could be useful for auditors.

American Accounting Association Auditing Section (<http://raw.rutgers.edu/raw/aaa/audit/>) site provides background information, announcements for accounting conferences and paper deadlines, links to accounting and auditing sites, and technical resources.

American Accounting Association Government and Nonprofit Section mailing list (AAAGNP-L). The purpose of this list is to share information of specific interest to AAA GNP members including notice of upcoming AAA GNP meetings and their agenda, and to facilitate discussions on a various topics of interest to AAA GNP members. To subscribe to the AAA GNP newsgroup, sponsored by the International Accounting Network (ANet), simply send the following e mail message subscribe AAAGNP-L your first name your last name to listproc@scu.edu.au

AAA Government and Nonprofit Section (<http://coborgs.isu.edu/aaagnp/>) Web site provides information about the organization, research papers and teaching material.

American College of Forensic Examiners (www.acfe.com) This is a not for profit organization for professionals involved in forensic examinations and consultation. There are links to criminal justice sites and other forensic links that provide information about forensic accounting (Zeno's Forensic Page). Certain areas on this page are restricted to members.

American Health Information Management Association (www.ahima.org/index.html) Web site provides background on the organization, searchable clinical and non-clinical library databases, online publications and articles and more.

American Institute for Chartered Property Casualty Underwriters (www.aicpcu.org/) provides information about property and liability insurance.

American Institute of Certified Public Accountants (www.aicpa.org/) The AICPA homepage includes general information, member matters, catalogs, conference notices, research links, a Newsflash of professional happenings and more.

AICPA Online (www.aicpa.org/forums/index.htm) is the Web site for the Forums, an interactive resource for CPAs and other accounting professionals. There are online discussion areas where professionals can exchange ideas and share concerns with other members of the accounting community. Registration is required to access the forum. The Web site provides instructions on how to use the forum, usage policy, and a directory of topics including audit, accounting, information technology and more.

AICPA Information Technology Community (<http://infotech.aicpa.org/>) The AICPA Information Technology (IT) Community is comprised of CPAs who hold the Certified Information Technology Professional (CITP) credential, members of the AICPA Information Technology Section, and CPAs who want to maximize information technology to increase efficiency and boost profits.

American Payroll Association (www.amerianpayroll.org/) contains articles on payroll topics, information about the organization and more.

American Productivity and Quality Center (www.apqc.org) site is devoted to TQM and Benchmarking issues. There is information about the Center, membership details, and services offered. The site also includes selected articles on benchmarking, reengineering, and total quality from their publication, Continuous Journey Magazine.

American Public Transportation Association Internal Audit Committee (www.apta.com/intaudit/) promotes standards of performance and conduct for audit organizations within the transit industry.

American Society for Quality (www.asq.org)

American Society of Questioned Document Examiners (www.asqde.org) is the Web site for hand writing experts and information about the organization, on line database references, referral listing, links to forensic sites and more.

American Society of Military Comptrollers (www.asmconline.org) is the professional organization for military controllership (professions of financial management in the Department of Defense and Coast Guard). The site includes information about the organization, local chapters, membership, career opportunities, professional development and more. The links section provides access to many additional resources for DoD financial professionals.

American Society of Women Accountants (www.aswa.org/) site provides information about the organization, membership, scholarships, and a directory of Chapter presidents. This organization represents a good networking tool for auditors.

American Society for Quality Control (www.quality.org/) (ASQC) professional organization for persons employed or interested in the field of Quality Science.

Anchorage Internal Audit (www.ci.anchorage.ak.us/Services/Departments/Audit) Web site provides information about the office, their annual audit plan, and links to reports.

ANet (www.csu.edu.au/anet) is a co-operative venture of a number of individuals and academic institutions around the world seeking to provide a networked, electronic forum for information exchange and the discussion of Accounting and Auditing issues. The site includes a variety of electronic mail discussion groups and an on- line database of information.

ANet Mailing Lists (www.csu.edu.au/anet/lists) One of the major services provided by ANet is mailing lists in a range of areas. The principal mailing list is ANews-L which provides information on a variety of coming events, new publication and important developments on the Internet. Subscribe to the ANews-L list by sending e mail to ANews-L-request@listserv.csu.edu.au. In the subject line of the message type SUBSCRIBE. Archives of the various ANet lists are maintained at www.csu.edu.au/lists/anet/lists. ANet mailing list subscriptions should be sent to listname-request@listserv.csu.edu.au with the subject line "subscribe" and the message body left blank. Replace listname with the name of the list you would like to subscribe to. For example subscribe to AAudit-L by sending your request to AAudit-L-request@listserv.csu.edu.au. For general information on subscribing go to www.csu.edu.au/anet/lists/list_protocol.html.

Annual Percentage Rate Calculation Program for Windows (APRWIN) (www.occ.treas.gov/aprwin.htm) is a free tool from the Comptroller of the Currency that verifies annual percentage rates and reimbursement adjustments on loans secured by real estate or a dwelling.

Anti-Money Laundering Tools (www.bankersonline.com/aml/aml_tools.html) from Bankers Online provides audit tools you can use for your BSA, OFAC, PATRIOT Act, anti-terrorism, and customer identification needs.

AntiOnline (www.anti-online.com/) is a megasite devoted to the subject of computer security. Site includes a virtual library based on user level, archives, special reports, a local file search engine and more.

ANSTO Policies (www.ansto.gov.au/ansto/Policies/policy_manual.htm) Web site includes examples of policies for finance management, fraud control, internal control and risk management.

ANZ Internal Audit Group Mailing List

(www.admin.uq.edu.au/internal_audit_office/STRATEGIC%20PLAN_files/mailing%20list.htm#general%20list) allows for the free exchange of ideas for internal auditors of Australian and New Zealand universities and other interested participants. The site provides information for subscribing to the ANZUIAG-L list. This list was previously called INTAUDIT-L)

ANZUIAG (www.admin.uq.edu.au/internal_audit_office/anzuiag1.html) is the Web site for the Australian & New Zealand Internal Audit Group at the University of South Australia. This page provides links to other Australian and New Zealand Universities.

A Pocket Guide to Red Flags in Board Reports (www.occ.treas.gov/RF_pock.pdf) from the Comptroller of the Currency.

Appraising Your Auditors (www.icas.org.uk/members/framework7.pdf) is a report from the Institute of Chartered Accountants of Scotland. The report provides a framework for the review and appointment of auditors by listed companies.

Arizona Auditor General (www.auditorgen.state.az.us/) Web site provides a navigation guide that explains about the office and its reports. There are links to performance, financial and investigative audit reports issued by the Office. The Services section includes manuals, forms and newsletters issued by the Office. They also have employment information and links to other related audit sites.

Arizona Local Government Auditor's Association (aspin.asu.edu/alga/) Web site provides a discussion forum, links to resources and information for auditors and more.

Arizona Society of Certified Public Accountants (www.ascpa.com/) site provides information about the Society, accounting information, links to other sites and the Newsledger.

Arkansas State Auditor Home Page (www.state.ar.us/auditor/auditor.html) provides information about the office and its services.

Arthur Andersen (www.arthurandersen.com/) web site providing information about the firm and its history as well as sections for global best practices, interactive tools and business links.

AS/400 Security Assessments (www.sekchek.com) by SekChek Information Protection Services - site for automated host-computer security reviews covering all non-mainframe platforms. Site provides sample review reports for all major platforms and downloadable "client" software explaining how security control settings are extracted without impacting target system.

AS/400 Security Page (<http://pages.sbcglobal.net/vleveque/>) is an excellent resource for security and disaster recovery information. The site has links to AS/400 and IBM sites, general resources for security and disaster recovery, security vendors and more.

Asian Organization on Supreme Audit Institutions (www.asosai.org/) one of the seven Regional Working Groups of the International Organisation of Supreme Audit Institutions (INTOSAI), was established in 1979. Site includes the Asian Journal of Government Audit and research projects covering areas such as performance auditing guidelines.

Association Central (www.associationcentral.com) is a Web portal for all things association related. This is an excellent site that auditors can use for contacting professional and trade associations and finding industry information for audit projects.

Association for Financial Professionals (www.afponline.org) formerly the Treasury Management Association represents a broad spectrum of financial professionals. Web site has a library, news, articles and more. (Industry Code 8600)

Association of Airport Internal Auditors (www.airport-auditors.org) web site provides information about the organization, officers and directors and conferences.

Association of Audit Committee Members, Inc. (www.aacmi.org) was formed to assist audit committee members in meeting challenges through an organization independent of the public companies they serve.

Association of Certified Anti-Money Laundering Specialists (www.acams.org) is a membership organization that provides a platform for career development and professional networking for individuals and is a resource for financial institutions and related businesses to identify and locate specialists in the rapidly expanding money laundering prevention field.

Association of Certified Fraud Examiners (www.cfenet.org/) site for the organization of professionals who investigate fraud. Provides information about the Association, the certification program, the Code of Professional Ethics and more.

Association of Certified Fraud Examiners - Tampa Bay Chapter (tampabaycfe.org/)

Association of Chartered Accountants in the U.S. (www.acaus.org/) is the home page for the professional organization representing U.S. based chartered accountants. Site includes information about the organization, an accounting bookstore, a history of accounting, and links to other sites.

Association of Chartered Certified Accountants (www.acca.org.uk/) Web site provides information about the organization, news, events, links to resources and more.

Association of College and University Auditors (www.acua.org) is an international professional organization focusing on internal auditing in higher education institutions. Site includes information about the organization, scheduled events, links to document libraries and other interesting Web sites.

ACUA-L List Association of College and University Auditors ACUA-L is a listserve for College and University Auditors. This is a closed list for College and University Auditors.

Association of Credit Union Internal Auditors (www.acuiainc.org) is an international organization for Internal Auditors in the credit union industry. Site provides information about membership and more.

Association of Government Accountants (www.agacgfm.org/) The Official Site of the educational organization dedicated to the enhancement of public financial management. Web site provides information about the organization, links to local chapters, publications, conferences, education and training, news and more.

Association of Healthcare Internal Auditors (www.ahia.org/) Professional organization for healthcare internal auditors dedicated to the advancement of the healthcare internal auditing profession.. Site provides information about AHIA, Code of Ethics, and position papers and a members only area.

Association of Inspectors General (www.lib.jjay.cuny.edu/ig/) Web site provides information about the organization representing state and local Inspectors General and other public inspection and oversight entities. There are links to IG offices and various Internet-based professional development initiatives.

Association of International Accountants (www.a-i-a.org.uk/) Web site of the international accountancy body based in the United Kingdom provides information about the organization, links to other standard setting bodies and more.

Association of News Media Internal Auditors (www.nmiaaudit.org) is the organizations representing auditors working in print and broadcast media companies.

Association of Practicing CPAs (www.ap-cpa.org/) is a forum for CPAs to network with other CPAs by mentoring, teaching, learning and sharing business opportunities. Includes links to their newsletter, a CPA directory and related resources.

Association of Public Pension Fund Auditors, Inc. (www.appfa.org/) is an organization of whose members are responsible for internal auditing of public pension funds. The site provides information about the organization, conference schedules, audit programs, their listserv and more.

Association for Computing Machinery (ACM) (www.acm.org) Largest and oldest international scientific and educational computer society in the industry. ACM provides members with a forum for sharing knowledge on developments and achievements. There is a Special Interest Group (SIG) for Security, Audit and Control.

Associazione Italiana Internal Auditors (www.aiaaiaa.it/) Web site of the Institute of Internal Auditors of Italy. (Italian language only).

Atlanta Public Schools Internal Audit (www.atlanta.k12.ga.us/inside_aps/services/chief_of_staff/internal_auditing/index.html) Web site provides information about the office.

Auburn University Internal Audit Department (www.auburn.edu/~auaudit/) Home of the Internal Audit Department. Provides information about the Department, Frequently Asked Questions, a Guide to Internal Controls, Ask an Auditor, the Fraud Hotline and more.

Audimation (www.audimation.com) is a distributor of IDEA software. The site has links to information about the product, its uses, training, upcoming events and demo downloads.

AuditBahn Glossary (users.aol.com/auditnet/tag.htm) glossary of Internet terms for auditors, accountants and financial professionals. The glossary is part of the AuditNet[®] Project. For more information contact jmkaplan@ix.netcom.com

Audit and Best Practice Guides (www.nao.gov.uk/intosai/edp/auditguides.htm) from INTOSAI

Audit and Best Practice Guides (www.intosaiitaudit.org/auditguides.htm) from the International Organization of Supreme Audit Institutions

Audit Approach Generator (www.abrema.net/abrema/ap_form.html) is a guide for determining the audit approach for any selected account balance assertion.

Audit Best Practices (www.homeof.org/bestprac2001/bestprac.asp) Web site from the Florida Office of the Governor's Chief Inspector General provides best practices in audit management and all phases of the audit. Excellent example of auditors sharing knowledge for progress.

AuditBox (www.auditbox.com) is a UK based internal audit training and consultancy site, which markets a risk based software tool.

Audit Commission (www.audit-commission.gov.uk/) is an independent government body in England and Wales responsible for appointing auditors in local government, setting standards, preparing special studies and defining comparative performance measures.

Audit Committee Institute (www.kpmg.com/aci/) Web site from KPMG provides information for corporate audit committees including newsletters, publications, surveys and other resources.

Audit Committee Resource Guide (<http://www.deloitte.com/dtt/cda/doc/content/ACRG.pdf>) from Deloitte & Touche includes a checklist for Sarbanes-Oxley compliance.

Audit Engagement Letter (<http://www.state.ma.us/dls/edaudit/finaleng.pdf>) from the Massachusetts Department of Revenue for Board of Education audits.

Audit Guide 2000 (goldmine.cde.ca.gov/labbranch/cdeag00/index.html) from the California Department of Education sets forth the requirements and background information for the auditor of child development, child and adult care food programs, national school lunch program, school breakfast program, summer food program, donated food commodity program, and adult basic education program administered by private and public agencies. This guide also summarizes and references all audit manuals, hand books and audit guides of the CDD, NSD, AEU and County Welfare Departments.

Audit Guide For Audit Committees of Small Non-Profit Organizations (http://www.vscpa.com/HTML_files/Public_Access/Newsstand/Non-Profit/audit_guide.htm) from the Virginia Society of CPAs provides assistance for the audit committees of small NPOs to perform a limited review of their organizations' financial statements.

Audit Guide for Consultants (www.wsdot.wa.gov/Audit/Auditit-Guide.htm) from the Washington State Department of Transportation provides guidance on how to comply with Federal Acquisition Regulations and documentation on WSDOT agreements.

Audit Guide for Reviewing Commercial Activity Cost Comparisons (www.hqda.army.mil/AAAWEB/IMT/circular36-10.htm) from the U.S. Army Audit Agency provides guidance on the topic.

Audit Guides (www.dof.ca.gov/FISA/OSAE/AudtGuid.HTM) from the California Department of Finance includes an evaluation of internal controls, trust audit guide, institutional stores system, bank draft system and evaluation of technology security and risk management controls.

Audit Handbook for Microfinance Institutions (www.cgap.org/html/p_technical_guides03v1.html) Web site provides access to volume 1 and 2 for internal audits and external audits. (International)

Audit-L Discussion List (www.auditnet.org/subscribe_audit.htm) A generalized audit discussion list open to all auditors irrespective of industries and organizations. The list is intended to have a diverse membership so that broad perspectives from all auditors could be gained through interactive communication. While many specialized lists were created to address unique needs of specific industries or special interest groups, the concept of this list recognizes that many audit issues cross industry/organizational lines. Free subscription available by sending an email to: audit-l-subscribe@auditnetlists.org

Audit Leverage (www.auditleverage.com/) department management software for internal auditors. Uses Microsoft Access for workpapers, risk assessment, staffing and scheduling, timekeeping, and more.

Audit Liaison Program (mco.arc.nasa.gov) Web site from NASA Ames Research Center provides customer surveys, directives and references for feedback and point of reference for management.

Audit Manuals (www.window.state.tx.us/taxinfo/audit/auditman.htm) from the Texas Comptroller of Public Accounts provide links to their guides for auditors.

Audit Methodology (www.oag-bvg.gc.ca/domino/other.nsf/html/99cam_e.html) from the Office of the Auditor General of Canada provides their techniques and best practices by sharing audit manuals and functional audit guidance and tools.

Audit Methodology Manual (www.sao.state.tx.us/Resources/Manuals/Method/) from the Texas State Auditor's Office represents their comprehensive guide on audit-related topics, techniques and methods. The Manual is an excellent resource for state and local government audit offices looking for guidance on a broad range of audit issues. The Manual is in Adobe Acrobat pdf format and auditors may download individual sections or the entire manual.

Audit of Developing Systems (www.nao.gov.uk/intosai/edp/it_devsys.html) training material from INTOSAI includes a case study, student notes and leaders guide.

Audit Practice Aids (www.state.ia.us/government/auditor/practice_aids/paids.htm) from the Iowa State Auditor provides comprehensive step-by step guidelines for audits of specific governmental subdivisions.

Audit Practices Manual (www.icap.org.pk/apm/apm.html) from the Institute of Chartered Accountants of Pakistan.

Audit Procedures Manual (www.ftb.ca.gov/manuals/audit/_print/mapm.pdf) is the guide issued by the California Franchise Tax Board that governs multistate engagements.

Audit Programs (www.co.clark.nv.us/internal_audit/programs.htm) for revenue testing and application audits from Clark County Nevada.

Audit Sampling (www.window.state.tx.us/taxinfo/audit/sampling/sampling.htm) is a training and development course from the Texas Comptroller of Public Accounts on the use of generally recognized sampling techniques.

Audit Sentry - HIS Financial Products (www.ihsfinancial.com/products/audit/audit.html)
AUDIT SENTRY is a user-friendly Lotus Notes(r) or Windows 95(r)-based system that streamlines the audit process, from planning and performance to reporting.

Audit Services Manual (www.city.toronto.on.ca/audit/audit_manual_intro.pdf) from the City of Toronto's audit office.

Auditing Construction Contracts (www.aicpa.org/pubs/cpaltr/sep2000/supps/palert1.htm) AICPA practice alert.

Auditing Fundamentals (www.window.state.tx.us/taxinfo/audit/auditfun/auditfun.htm) from the Texas Comptroller of Public Accounts is an audit guide with procedures to follow in audit situations.

Auditing Government Funding (www.dhfs.state.wi.us/grants) Web site from the Wisconsin Department of Health and Family Services provides information related to grants and contract audits.

Audit Guidance (www.dcaa.mil/openguidance.htm) from the Defense Contract Audit Agency provides memos and instructions for regional directors. Excellent resource for guidance on audit matters in contract audits under federal regulations. (Industry Code 9100)

Auditmall (www.vfauditmall.com/) Web site for VF Internal Audit: The internal audit department of VF Corporation, a Fortune 500 apparel company. Topics include our internal audit philosophy, internal controls, control self-assessment, employment opportunities, links to related sites and much more.

Audit Management Process (www.hq.nasa.gov/hqiso9000/dbdocs/pdf/HOWI1200-J008fB.pdf) from NASA provides a flowchart and step by step methodology for audits.

Audit Manual (www.utsystem.edu/aud/Links/AuditManual.htm) from the UT Systems Audit Office includes details on organizational structure, office policies and procedures and sample documents.

Audit Process Handbook (<http://oig.hhs.gov/organization/OAS/tap.pdf>) The DHHS OIG Audit Process Handbook in pdf format was developed to give auditors tools to conduct audits and prepare reports. It lays out a systematic approach designed to keep the audit focused, involve all team members throughout the process and facilitate report preparation.

Audit Programs (www.co.clark.nv.us/internal_audit/programs.htm) for revenue testing and application audits from Clark County Nevada.

Audit Program Guides (www.tampagov.net/dept_internal_audit/Audit_Guides/index.asp) from the City of Tampa's Internal Audit Department are available in Adobe Acrobat pdf format. The audit guides cover many functional and program areas of local governments such as fixed assets, inventory, cashiering and more. Local government auditors should bookmark this site for future reference.

Audit Programs (iron.utsystem.edu/home/AUD/programs/programs.htm) from the UT Systems Audit Office includes programs and questionnaires for Internal Controls, information technology, payroll and more.

Audit Report Search Site (www.osc.state.ny.us/nsaa/) from the National State Auditors Association provides audit reports from state auditors around the United States. There are summary paragraphs describing key information and a link to the complete report.

Audit Report Writing Guide (www.psc-cfp.gc.ca/audit/metod1-e.htm) from the Public Service Commission of Canada provides guidelines for the design, style and content of the reports they publish. This document is an excellent resource for audit organizations developing their own guide.

Audit Software and Security Utilities (www.rawnet.co.uk/) Site provides downloadable demos of audit related software and security programs including a Random Password Generator, NT and Netware Security, Software Inventory and more.

Audit Special Interest Group (www.p6c.com/ASQandSIGs/ASIGAS) of the American Society for Quality was formed in 1996 to "promote a system of education and training in quality audit principles, concepts, and practice to enhance the skills and competence of quality audit professionals for the advancement of continuous quality improvements in business, industry and the community."

Audit Survival Guide (www.stanford.edu/dept/Internal-Audit/docs/guide/) from Stanford University provides information for staff on the audit process. This is a great resource for internal marketing of the audit function through demystification of the audit process.

Audit Techniques Guide (www.irs.gov/faqs/display/0,,i1%3D54%26genericId%3D7045,00.html) I.R.S. market segment specialization program provides audit guides uses by examiners for 11 different industries. Good reference material for auditors reviewing, air charters, architects, tobacco industry and more.

AuditForce (www.auditforce.com/) Consulting organization that provide internal audit and compliance expertise. Site has an ezine with articles on topics of interest to auditors including Internal Auditing and Controls in the Reengineered Company.

AuditMasterPlan (www.jebcl.com/) AMP is a computer based risk assessment, planning and work tracking system for internal auditors. The site provides information about the product and a downloadable demo is available.

AuditSoftware.net (www.auditsoftware.net/community) from Rich Lanza, provides numerous free tools including message boards, why use and how to use sections, monthly newsletter, benchmarking and more.

Auditing the Human Resources Function (www.auxillium.com/audit.htm) Audit program provided by a Human Resource Consulting Firm outlines the basic approach as well as information that should be included to cover a regulatory compliance review.

Auditing Roundtable (www.auditear.org) is a professional organization dedicated to the development and professional practice of environmental, health, and safety (EHS) auditing.

Auditor Assistant (www.auditorassistant.com) is a teamwork based audit solution that allows you to conduct, review and manage your audits effectively. The site includes a description of how the system works, requirements and a downloadable preview version of the program. (Industry Code 7310)

Auditor of the Commonwealth of Massachusetts (www.magnet.state.ma.us/sao/auditor.htm) The Office of the State Auditor web site provides information about the office and it's divisions.

Auditor General of Canada (www.oag.bvg.gc.ca) The Annual Reports of the Auditor General of Canada are available on the Internet. The reports contain detailed information about the office and are organized based on the results of studies and audits completed. There is a searchable index built into the reports. There is also information about the office and publications and other materials.

Auditor General South Africa (www.agsa.co.za/) web site provides information about the office, links to reports and more.

Auditor's Travel Guide (www.aafaudit.com/html/audit_travel.html) free publication covering everything auditors conducting international audits need to know.

Auditor's Career Guide (<http://jobs.state.va.us/careerguides/auditors.pdf>) from the Commonwealth of Virginia

AuditNet[®] Newsletter (www.auditnet.org/subscribe.htm) highlights the latest additions to the AuditNet[®] Resource List, new audit programs added to Auditors Sharing Audit Programs, articles, career tips and more. Free subscription available by sending an email to: auditnet-l-subscribe@auditnetlists.org

AuditNet[®] Auditors Sharing Audit Programs (ASAP) (www.auditnet.org/asapind.htm) In the interest of "progress through sharing", auditors began submitting audit programs to listserves to share with their peers that requested assistance. The audit programs are those submitted by auditors in the worldwide community of AuditNet[®]. If you would like to contribute a program send it via email to jmkaplan@ix.netcom.com.

AuditNet[®] Audit Bookstore (www.auditnet.org/Audit_Bookstore.htm) provides links to books of interest to auditors as well as book reviews.

AuditNet[®] Home Page (www.auditnet.org/) This site contains information about the components of AuditNet[®] including the ARL, ASAP ftp site, AuditNet[®] E Mail Directory and more. Links to the ARL and indexed pages facilitate connecting to related resources.

AuditNet[®] Internet Use Policy Resources for Internal Auditors (www.auditnet.org/iupaudit.htm) Site provides links to policy resources for Internet use, security, email and other related topics.

AuditNet[®] Resource List Home Page (www.auditnet.org/karl.htm) The Official hypertext version of the AuditNet[®] Resource List that provides the most recent version of KARL including links to each of the resources.

AuditNet[®] Year 2000 Resources for Auditors (www.auditnet.org/y2kaudit.htm) Site provides links to Year 2000 resources for auditors.

Auditor Independence Resources (www.icaew.co.uk/library/index.cfm?AUB=TB2I_31807) from the ICAEW provides links relating to Enron and auditor independence.

AuditPrograms-L (www.auditnet.org/subscribe_apl.htm) discussion list is devoted to all things related to audit work programs. Audit work programs submitted to this list will be posted to AuditNet[®] Auditors Sharing Audit Programs inventory clearinghouse. Free subscription available by sending an email to: auditprograms-l-subscribe@auditnetlists.org

AuditZine (users.aol.com/auditnet/aud_zine.htm) compilation of articles related to audit and accounting uses of the Internet. Provides links to articles or a bibliography entry of the article for ease of location.

Audit Serve Inc. (www.auditserve.com) site provides technical articles on audit and security, discussion topics, question postings, system software release tracking, and job postings.

Audit Serve Inc. Audit Programs (www.auditserve.com/ap/)

Austin City Auditor (www.ci.austin.tx.us/auditor/) Web site provides their strategic plan, reports, outreach efforts and more.

Australasian Council of Auditors (www.acag.org.au) Web site provides information about the organization, statements of principles, reports on performance audits and more. (International)

Australian National Audit Office (www.anao.gov.au/anaohome.html) Web site of Auditing for Australia provides audit reports, audit strategy, better practice guides and publications and more.

Australian Computer Emergency Response Team AUSCERT (www.auscert.org.au) is funded by the Australian Academic Research Network (AARNet) for its members. Located at The University of Queensland within the Prentice Centre, AUSCERT is a full member of the Forum of Incident Response and Security Teams (FIRST). AUSCERT maintains an anonymous FTP service at <ftp://ftp.auscert.org.au>. This archive contains past SERT and AUSCERT Advisories, and other computer security information.

Australian Institute of Criminology (<http://www.aic.gov.au/>) provides information on all types of activities including fraud and white-collar crime at www.aic.gov.au/research/fraud/surveys.html.

AutoAudit - Paisley Consulting (www.paisleyconsulting.com) Paisley Consulting provides products and services which improve the efficiency and effectiveness of internal audit departments.

Site includes the AutoAudit software, which is a complete workflow automation system designed to increase the productivity and effectiveness of medium and large sized audit firms.

Automated Audit Flows (www.aafaudit.com) is a vendor that provides cost effective and secure paperless audit software which automates your internal audit processes. There is a free software tool for Sarbanes-Oxley available for download from the site.

[Automated Audit Programs](#) is a section of auditsoftware.net for sharing CAATTs report ideas. Go to auditsoftware.net and click on Automated Audit Programs area.

Automated Audit Services (<http://RGascoyne.CanadianWebs.Com/>) is a Consulting Firm specializing in Computer (IT) Auditing, Automation, Risk Assessment, Control and Security Evaluations, and IT Audit Methodology & Training. There are links to articles on CAATTs written by the firm's principal.

Axena (www.axena.com) is a provider of global Risk Management and Internal Audit Services and Solutions.

B

Baltimore County Public Schools (www.bcps.org/offices/audit/) Web site provides information about the office, frequently asked questions, staff directory and more.

Bank Administration Institute (www.bai.org/) provides information about BAI, links to emerging issues, and Certified Bank Auditor training material demo.

Bank Audit (www.bankaudit.net) site established to provide financial institutions with a comprehensive resource for audit related questions, links and issues.

Bankcard Program Audit Procedures
(www.grc.nasa.gov/WWW/Purchase/bankcard_audit_procedures.html)

Bankreconciliation.com (www.bankreconciliation.com) Web site of a software vendor provides free information for auditors on preparing, reviewing and improving bank reconciliations.

Bankers Compliance Tools (www.bankersonline.com/tools/tools_compliance.html#15) provides links to worksheet, risk assessment documents, procedures, guides and more.

Bankers Tools Online (www.bankersonline.com/tools/tools.html) useful resources developed by the BOL staff.

Banking and Financial Services Internal Audit Group (www.bankaudit.org.uk/) special interest group affiliated to the Institute of Internal Auditors - UK and Ireland (IIA).

Barefoot Auditor (BFA) (<http://www.thebarefootauditor.com/>) Site with information about the Barefoot Auditor, a software auditing program. Downloadable demo is available from this site.

BarrettSaunders and Associates (barrettsaunders.com) Web site for a group decision support systems software product called Resolver, used for control self assessment projects.

Basic Guide for Non-Profit Financial Management (www.mapnp.org/library/finance/np_fnce/np_fnce.htm) Web site provides all the basics including audits of non-profit financial management practices.

Becker CPA Review (www.beckercpa.com/) site provides details about their CPA review course. There is an excellent description of careers in accounting and pay scales that would be useful for students exploring accounting related positions.

Benchmark Auditing in the Federal Audit Community (www.hhs.gov/ignet/faec/bmrk.html) is an initiative from the Federal Audit Executive Council and resides on the IGNet server. The site provides information about benchmarking including a definition, the reasons, and the auditor's role. There is a list of references, a Code of Conduct and links to other benchmarking sites.

Benchmarking & Best Practices (www.tbs-sct.gc.ca/Pubs_pol/oepubs/TB_O/10QG_e.html) Web site guide from the Treasury Board of Canada provides benchmarking and best practice information useful for auditors.

Benchmarking Human Resources (www.dpc.wa.gov.au/psmd/pubs/wac/navbench/benchmk.html) is a navigation guide from the Western Australia State Government. This discussion paper provides an overview of HR benchmarking and strategies for identifying meaningful HR performance indices.

Benchmarking in Australia (www.benchmarkingplus.com.au) is the most comprehensive Australian site devoted to benchmarking.

Benefits-L Internet Resource is a comprehensive list of benefits resources for human resource professionals. This is an excellent point of reference for auditors and financial professionals to research and obtain background for reviews in the benefits area. Coverage includes health management, human resource information systems, payroll, ERISA, unemployment insurance, workman's compensation, and other benefit related issues. URL is www.mtsu.edu/~rlhannah/employee_benefits.html. The coordinator also maintains an employee benefits list. To subscribe send a message to listserv@frank.mtsu.edu. Leave subject blank and type in the message area: subscribe BENEFITS-L (your name).

Benford's Law An Overview (www.hqda.army.mil/AAAWEB/benford.htm) Web site of the U.S. Army provides a brief description, links to other sites and an Excel spreadsheet macro to analyze statistical, numeric sequences.

Benford's Law How to Spot Fraud (www.intuitor.com/statistics/Benford's%20Law.html) is part of a Web site covering Amazing Applications of Probability and Statistics.

Bermuda Auditor General (www.oagbermuda.gov.bm) Web site provides information about the office, mandate, publication, links and more.

Best Financial Practices for Insurance Companies (www.fsforum.com/usr/best_practices.html) Article covers general accounting, controls and compliance, procurement management and travel and expense reporting.

Best Practice Packages (www.icac.org.hk/eng/prev/prev_dept_7.html) from the Independent Commission Against Corruption provides internal control checklists for over 20 different functions/processes.

Best Practices Exchange (www.homeof.org/bestprac2001/bestprac.asp) from the Florida Chief Inspector General provides examples and documents from auditors across the state.

Best Practices for Seizing Electronic Evidence (www.treas.gov/usss/electronic_evidence.html) provides guidance from the U.S. Secret Service.

Best Practices (www.cio-dpi.gc.ca/im-gi/best_practices/best_e.asp#Canadian) from the Treasury Board of Canada is organized alphabetically for easy searching.

Best Practices - Standard Business Areas (vpf-web.harvard.edu/rmas/2_audit/best_practices.html) from Harvard University Risk Management and Audit Services.

Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory and Related Property. (www.gao.gov/cgi-bin/getrpt?gao-01-763g) from GAO.

Best Practices Procurement Manual (www.fta.dot.gov/library/admin/) from the Federal Transit Administration provides recipients of Federal Transit Administration (FTA) funds suggested procedures, methods, and examples for conducting third party procurements to assist them in meeting FTA standards.

Best Practices Selection Criteria (www.corporateethics.com/best_practices/bp-criteria_audit.html) Criteria for Integrating Audit and Internal Controls with Ethics and Compliance

Beta Alpha Psi (www.bap.org/index.htm) Web site of the National Accounting Fraternity has information about the organization, scholarships, chapter links, student pages and more.

Better Practice Guides (www.anao.gov.au/) from the Australian National Audit Office are reports on specific areas of interest to auditors along with best practice information. Includes guides for selecting suppliers, travel, effective control, performance information and more. (look in the Publications section)

Big 5 Friends (www.big5friends.com) Web site was created to facilitate communication between present and past firm members.

Binomial International (www.binomial.com) site for Disaster Recovery Planning contains valuable information for auditors. Also includes links to over 400 DRP sites. A free monthly newsletter is available by sending a message "subscribe disaster recovery" to majordomo@magmacom.com or via the homepage.

Bisk Publishing Company (www.bisk.com/) site for the provider of educational materials for auditors and accountants. Site search engine available to locate information.

Board of Audit of Japan (www.jbaudit.admix.go.jp/engl/) Web site provides status and history of the office, and their audit activities.

Boston College Internal Audit (www.bc.edu/bc_org/fvp/ia/home/home.html) is the Information Security and Internal Control Awareness Home Page from the Boston College Internal Audit Department. Site includes information about the office, network security, software copyright information, end user computing and AuditNews that covers articles of interest to auditors compiled from other journals.

BrainTree Security Software (www.sqlsecure.com/) vendor Web site provides information about their products for security solutions for relational databases. White papers available on PeopleSoft data security and more.

British Bankers' Association (www.bba.org.uk/public/corporate/) provides links to a number of valuable resources for auditors including guidance on corporate social responsibility.

British Columbia, Office of the Auditor General (www.oag.bc.ca/) site provides information about the office and the reports produced. Also includes links to other related sites.

Building and Auditing a Trusted Network Environment with Netware 4.x (developer.novell.com/research/appnotes/1994/april/01/index.htm) Online Guide from Novell includes a security overview, security basics, and audit guidelines for Novell networks using Netware 4.x.

Bureau of Economic Analysis (www.bea.doc.gov/) Web site for the Nation's economic accountant.

Business.com (www.business.com) is a comprehensive Directory of business web sites that has been put together by a team of more than 50 researchers and industry experts.

Business Continuity Planning (www.nao.gov.uk/intosai/edp/it_buscont.html) training material from INTOSAI includes student notes and leaders guide.

Business English Online (eleaston.com/biz/bizhome.html) This wide and varying index covers all matters of business language. Business English Online links to sites that help users with their language in business presentations, multi-lingual assistance, and business writing. Resources range from glossaries of accounting definitions to vocabulary quizzes of real estate terms.

Business Ethics Resources on WWW (www.ethics.ubc.ca/resources/business/) provides links to sites related to the subject.

Business Ethics Training and Development (<http://www.uncc.edu/ragiactal/ethframes.html>) is a Web site to help organizations understand the complexity of ethics training and development.

BusinessFinance (www.businessfinancemag.com) An online resource for senior financial professionals, CFOs and other who value timely information on business management and technology issues.

Business Fraud Detection Services (getzoff.com/business_fraud/business_fraud.html) site of a fraud examination consultant. Includes a checklist of 20 ways to detect fraud.

Business Index Database (sequoia.lso.missouri.edu/merlin/pages/business.htm) provides links to business resources on the Internet.

Business Netiquette International (www.bspage.com/1netiq/Netiq.html) provides a guide for business to business e-mail. Auditors new to the online world will find this a useful resource for proper business communication formats for new technology.

Business Now (www.ey.com/idea/real/bus_now.ra) a television news magazine in online in Real Audio which is available for download at www.real.com

Business on the Web Management Guide (www.butlergroup.co.uk/) Go to free publications section. This is an excellent guide that auditors can use in evaluating the organizational decision to establish a Web site. The Guide includes a chapter on Security issues.

Business Process Improvement Online (www.c3i.osd.mil/bpr/dodim/bpr.html) in an online repository of information including methods, tools, and more.

Business Process Resource Centre (bprc.warwick.ac.uk/index.html) at the University of Warwick provides links to other sites on the topics of reengineering business processes, discussion forums, a glossary of terms, articles, reports and documents.

Business Publications Search Engine (www.bpubs.com) provides links to articles from various business publications. Includes a link for auditing articles. (Knowledge Resource)

Business Research on the Internet (home.sprintmail.com/~debflanagan/) is a tutorial on doing business research and covers online research basics, finding company information, keeping up with business news researching markets and industries and more.

Business Researcher's Interest (www.brint.com/BPR.htm) comprehensive site of links to business process reengineering and innovation. Includes papers, handbooks, projects, tools, and links to other bpr resources and related sites.

Business Resources on the Internet (lib-www.lanl.gov/infores/bus/bus.htm) Web site provides a comprehensive list of business resources useful for auditors such as business information databases, directories, electronic publications and more.

Business Software Alliance (www.bsa.org/bsa/) is a worldwide organization charged with fighting software piracy on behalf of their members, the industry's leading publishers of productivity software. Site provides statistics on software piracy, reports and an ftp archive of files. There is a comprehensive guide to software management available which includes all the elements to set up a software management program.

Business Software Guide (www.businesssoftwareguide.co.uk/) Web site matches software buyers with software sellers.

Business Tools (www.toolkit.cch.com/) is a Web site from CCH that provides a comprehensive list of ready-to-use templates, checklists and model business documents. You never know when one of these documents may come in handy!

Business Upshot (www.ey.com/upshot/) is a business magazine and newsletter from Ernst & Young. There are articles and ideas from more than 200 E&Y publications as well as an idea clearinghouse, career information and more.

Business Week Enterprise (enterprise.businessweek.com/) is a resource center for small business owners from Business Week. Site includes a News Center covering current issues from the a small business owners perspective. Also contains advice columns, site recommendations, financial calculators, and more.

C

Can-Plan (www.geocities.com/billmcmillan2000/CAN-PLAN.html) free small project management software capable of producing reports suitable for project status meetings or executive reporting.

CA-Xchange (www.cax.org/) Web site that is described as a meeting place for Canadian Chartered Accountants and friends. There is information about the organization, links to other relevant sites and members only links.

California Association of State Auditors (www.casal.org/) Web site provides information about the association, schedule of classes and meetings, a peer review guide and more.

California Department of Education - External Audits (www.cde.ca.gov/labbranch/Audits.html) Web site provides information about the Office, audit plan, audit process, and more.

California Institute of Technology Internal Audit Department (www.asic.caltech.edu/) Web site provides information about the office, internal control descriptions, the audit process and more.

California State Association of County Auditors (www.co.sanmateo.ca.us/controller/auditf.htm) Web site provides a list of California counties and their auditors, a list of audits performed with contacts and links to other sites.

California State Auditor (www.bsa.ca.gov/bsa/) site provides information about the office, employment opportunities, audits reports issued by both the Bureau of State Audits as well as the Auditor General. Audit reports may be ordered from this Web site.

California State Controller's Office (www.sco.ca.gov/) details about the office including responsibilities and functions. The Homepage provides links to the Controller's Monthly Revenue Updates, Controller's Quarterly Reports and a response to the May 1995 Performance Audit. The response is an excellent example of a detailed plan with corrective action identified.

Campaign Finance Audit Manual (www.ci.sf.ca.us/ethics/aman_3.htm) from the City and County of San Francisco Ethics Commission provides a step by step audit approach for auditing election finances.

Can-AccTech Discussion list where Canadian accountants and financial professionals can swap ideas, problems and experiences in an open, unmoderated exchange of views and comments. The Can-AccTech discussion forum may lead to the development of further information sources and assistance in technology matters specifically geared to the needs of accountants and financial professionals. To join Can-AccTech, send an e-mail message to: majordomo@morochove.com. and, in the e-mail message body state: subscribe can-acctech. You'll receive, via return e-mail, an acknowledgement of your free subscription, along with information on how you can participate in Can-AccTech. If you have any questions about Can-AccTech, please e-mail the list owner, Richard Morochove, at: owner-can-acctech@morochove.com

Can-AccTech <www.can-acctech.com> The Canada-Accounting Technology centre features a discussion list where Canadian accountants, financial professionals, accounting technology developers and resellers can swap ideas, problems and experiences in an open exchange of views.

Canaudit (www.canaudit.com/) Web site for continuing education/training for internal audit, and information systems audit. Features include information about their services, a newsletter and more.

Canadian Environmental Auditing Association (www.mgmt14k.com/ceaa/) organization dedicated to development of the practice of environmental auditing. Site provides background on the organization

Canadian Institute of Chartered Accountants (CICA) established a Chartered Accountants of Canada Web homepage (www.cica.ca). The site will contain links to the provincial institutes. There are also links to accounting and consulting practices of accounting firms, national and international accounting organizations and activity areas including accounting and audit. While much of the site is under construction, there are excellent links to environmental accounting resources and activities.

Carratu International (www.carratu.com/) web site of a fraud and security consultant. Includes a description of services offered and bulletins (in Adobe Acrobat format) on corporate fraud, risk analysis and more.

CaseWare (www.caseware.com/) CaseWare International is a producer of engagement and reporting software.

CBiz Internal Audit (www.cbiz.com/internalaudit) accounting services firm that offer internal audit services provides tools and resources for auditors and audit committees.

CCAV-FCVI (www.ccaf-fcvi.com) Web site of a Canadian Research and Educational Foundation dedicated to building knowledge and capacity for meaningful accountability, effective governance, management and audit. (International)

CCH Incorporated (www.cch.com/) site for the publisher of tax, accounting and auditing materials.

Cellular Telecommunications Industry Association (CTIA) Antifraud Internet Mailbox The CTIA Fraud Task Force set up a hotline tip box for reporting incidents of cellular phone hacking. CTIA is soliciting information on any type of illegal phone activity. The mailbox is administered by Decision Strategies International (DSI), a Washington, DC based investigative consulting firm. Send Task Force messages to cell_fraud@tmn.com or anonymously an205326@anon.penet.fi Encrypted messages can also be sent using PGP. The PGP public key for Decision Strategies can be obtained by sending an email message to key@four11.com, with dsi@tmn.com in the body of the message.

Center for Accountability and Performance (www.aspanet.org/cap/index.html) is the American Society for Public Administration web site that aims to improve the practice of public service by helping PA professionals acquire the knowledge, technical skills and resources necessary to successfully manage for results. CAP achieves its mission through education, training, advocacy, technical assistance, resource sharing, and research into best practices in Performance Management.

Center for Advanced Purchasing Studies (www.capsresearch.org) is an independent strategic purchasing and supply management research organization. The site provides benchmark information for 27 industries as well as reports and surveys.

Center for Internet Security (www.cisecurity.org) is a global, cooperative initiative through which industry, government, and research leaders are establishing basic operational security standards. The Center has links to relevant standards of ISACA, GAO, AICPA and more.

Center for Performance Measurement

(www.icma.org/abouticma/programs/performance/index.cfm) Web site from the International City Manager's Association is dedicated to helping local governments measure, compare, and improve municipal service delivery. The site contains sample performance measures for selected services and a library of articles on the topic of performance measurement.

Central Banks/Federal Bank/Reserve Bank Audit Discussion List. The list address is bankaudit@listbot.com All those who are interested to join can write to me at [:bankaudit-owner@listbot.com](mailto:bankaudit-owner@listbot.com) or directly to peter.mahlaela@resbank.co.za. List is open to central /federal reserve/reserve Bank auditors only. Other bankers interested may also request access to the list by sending an e-mail to peter.mahlaela@resbank.co.za.

Central Organization for Control and Auditing (www.coca.gov.ye) Web site of the Supreme Audit Institution for the Republic of Yemen provides information about the organization and how they structure their work.

CERIAS (www.cerias.purdue.edu/index.html) is the Web site for the Center for Education and Research in Information Assurance and Security. There are links to the various programs supported by the Center including COAST

CERT (www.cert.org/) the Computer Emergency Response Team Coordination Center site is a focal point for computer security concerns of Internet users. There are links to CERT advisories, the CERT ftp archives, FAQs and more.

Certified General Accountants Association of British Columbia (www.cga.bc.org/) Site provides information about the Association, tax tips, links to accounting associations and more.

Certified General Accountants' Association of Canada (www.cga.canada.org) provides information about the CGA structure, programs, publications and more.

CFOandCPAjobs.com (www.cfoandcpajobs.com) provides resources and information about financial related jobs, careers and more.

CFO Council (www.cfoc.gov/) link to the organization of the chief financial officers and deputies of the largest Federal agencies, OMB and Treasury officials that work together on improving federal financial management.

CFO (www.cfo.com/). Web site for CFOs, treasurers, controllers, and other financial executives. Provides best practices, benchmarking articles and more.

CGA Magazine (www.cga-canada.org/eng/magazine/defaults.htm). Web site of the monthly bilingual journal of the Certified General Accountants' Association of Canada. Professional journal with informative and timely articles on various accounting related subjects.

Chartered Institute of Management Accountants (www.cima.org.uk/) Web site provides information about the CIMA and describes management accounting. This is an information server for this association of United Kingdom financial professionals.

Chartered Institute of Public Finance and Accountancy (www.cipfa.org.uk) Web site provides links to various resources from the organization including publications, bulletins, and standards of professional practice. This is a great resource for international standards for auditors and accountants.

Chartered Property Casualty Underwriters Society (www.cpcusociety.org/index2.htm) Web site of insurance professionals containing information for consumers covering areas such as insurance law, finance, ethics and management.

CharterNET Web server for the Institute of Chartered Accountants in Ireland (ICAI). This site (www.icaire.com/) provides information about the ICAI services and online library of materials. There is also a description of the Business Network reaching out to Chartered Accountants working in industry, commerce and the services sector.

Check Fraud: A Guide to Avoiding Losses (www.occ.treas.gov/chckfrd/chckfrd.pdf) from the Office of the Comptroller of the Currency provides guidance on a major organizational issue. Guide sections include check fraud schemes, prevention measures (internal controls, training, check cashing guidelines) and more.

Chesapeake Audit Services Department (www.chesapeake.va.us/services/depart/audit/audit.html) Web site provides contact information for the office.

Chesterfield County Internal Audit (www.co.chesterfield.va.us/ManagementServices/InternalAudit/iahome.asp) Web site provides information about the office and an email contact.

Chicago Housing Authority Inspector General (www.thecha.org/Inspect_Gen.htm) Web site provides information about the office, job opportunities and more.

Chicago Public Schools IG (www.cps.k12.il.us/AboutCPS/departments/InspectorGeneral) Web site includes information about the office, links to reports and more.

Chief Review Services (www.dnd.ca/) Web site of the Canadian Department of National Defense independent review organization includes information about program evaluation, internal audit and review and their methodology, reports and more. Available in English and French.

Child Development Audit Guide (<http://165.74.253.64/labbranch/documents/cdaguide.pdf>) from the California Department of Education.

Church Internal Audit Program (<http://www.ctucc.org/resources/auditprogram.pdf>) from the Missionary Society of Connecticut.

Clark County Internal Audit (www.co.clark.nv.us/intaudit/Intaudit.htm) Web site provides information about the office, audit process, audit plan, audit programs and more.

Clerk's Internal Audit Department (www.clerk.collier.fl.us/internal_audit.htm) web site of the Collier County Clerk of the Circuit Court Internal Auditor provides information about the office, audit plan, reports issued and more.

Client Newsletters (www.bkd.com/news/newsletters.htm) from BKD, LLP CPAs and Advisors provides value-added information for 6 different industry groups.

CoActive Connection (www.coactiveconnection.com). The Tongren and Associates Web site provides information on CoActive Audit, CoActive Control, CoActive Governance and CoActive Risk as well as a library of articles on the above principles.

Coalition Against Insurance Fraud (www.insurancefraud.org/home.html) Web site for the independent, nonprofit organization of consumers, government agencies, and insurers addressing insurance fraud through public information and advocacy.

CobIT (www.isaca.org/ct_dwnld.htm) which are the Control Objectives for Information Technology from ISACA are online. The Executive Summary, the framework and the Control Objectives are available for download in Adobe Acrobat (pdf) format.

COBIT Listserv (COBIT-List) created to facilitate discussion about COBIT among members, ISACA has created a COBIT listserv. By exchanging knowledge through the listserv, subscribers are sure to find answers to their questions and advice for improving implementation procedures. Subscribe to the COBIT listserv by sending an email message to join-COBIT-L@share.isaca.org SUBJECT: (leave blank) BODY OF MESSAGE: (leave blank). You will receive an acknowledgment and instructions on how to unsubscribe by email.

COBIT User Group (www.controlit.org/) interactive free-to-access resource, designed to enable the peer to peer exchange of information between interested individuals and COBIT professionals alike.

Code of Federal Regulations on the WWW (www.access.gpo.gov/nara/cfr/cfr-table-search.html) The Code of Federal Regulations is the official, subject matter order, compilation of the Federal regulations of a general applicability and legal effect, that are currently in force. In accordance with section 1510(d) of title 44 of the U.S. Code, the Code of Federal Regulations is compiled by the Office of the Federal Register of the National Archives and Records Administration. The Code is divided into 50 titles by subject matter. Each title is divided into sections. Sections within a title may be grouped together as subtitles, chapters, subchapters, parts, subparts, or divisions. Titles may also have appendices which may be divided into sections, rules and/or forms. Available from the House of Representatives Internet Library.

Colorado Association of Municipal Tax Auditors (www.ci.boulder.co.us/camta) Web site provides information about the organization, city tax rates, city and state tax links and more.

Colorado Division of Gaming Audit Section (www.gaming.state.co.us/dogaudit.htm) Web site provides information about the section, a compliance checklist for internal controls, and newsletter for Independent Compliance Officers. (Industry Code 7600)

Colorado State Controller's Office (www.sco.state.co.us/) Web site for the organization that manages the financial affairs of the state by providing financial information, issuing fiscal policies,

ensuring timely recording of the budget, and providing accounting consulting services to state agencies. The site includes general information as well as reports and publications.

Columbia University Internal Audit (www.columbia.edu/cu/ia/) The Columbia University Web site has a section devoted to their Internal Audit Department. The section includes A Guide to Internal Controls, Internal Control Issues, and Auditing at Columbia University: A Service to Management. The last document is an excellent guide that other audit organizations could follow to educate management and departments about internal auditing.

Combined Federal Campaign Audit Guide (www.opm.gov/cfc/LFCC-Online/compliance-large.pdf) for large campaigns (Campaigns with Total Receipts above \$250,000).

Commission on Audit (www.coa.gov.ph) Web site for the Supreme State Audit Institution for the Philippines provides information about the organization, rules, regulations and more.

Common Vulnerabilities and Exposures (www.cve.mitre.org) Web site provides a list of vulnerabilities and other information security exposures, a CVE dictionary, related documents, databases and more.

Commonwealth of Australia Department of Finance (www.dofa.gov.au/) Provides information about the Australian Department of Finance including mission statement, organization structure and links to other organizations. There is also a link to the Commonwealth Budget which could assist auditors in reviewing budgets for their own organizations.

Communications Security on the Internet (www.nao.gov.uk/intosai/edp/communicationsecurity.pdf) from INTOSAI provides a report and model for auditing communication security in the public sector.

Community College Audit Program Guide (http://www.state.ia.us/government/auditor/practice_aids/PrgCommunityCollege01.pdf) is a comprehensive audit guide from the State of Iowa.

Community College Internal Auditors (www.theccia.org/) Web site provides information about the organization, officers, conferences and more.

Community Services Board Audit Guide (www.dmhmrzas.state.va.us/Organ/CO/Offices/OFRC/Publications/CSB%20Audit%20Guide%20FY2001.pdf) from the Virginia Department of Mental Health, Mental Retardation and Substance Abuse Services provides guidance on audits.

Compliance Audit Manual (www.fpb.gov.bc.ca/audits_reference.htm) from the Forest Practices Board provides guidance on reports, audits, and more. (Industry Code 9200)

Compliance Desk (www.compliancedesk.com/) provides news and resources for the compliance professional. There are links to Year 2000 resources, articles, news and reference for the banking

industry. Hot links are provided to the Top 100 Banks and the Top 100 Bank Holding companies and more.

Compliance Examination Manual (www.fdic.gov/regulations/compliance/index.html) from the FDIC.

Compliance Headquarters (www.complianceheadquarters.com) provides regulatory compliance for financial institutions

Comprehensive Info-Surety Database (pc31.ca.sandia.gov/) Site maintained by Dr. Frederick Cohen. Site contains a potpourri of security related information including numerous articles related to IT audit, lists of attack and defense methods, studies of emerging information protection technologies, national infosecurity technical baselines, and other information to aid the auditor in keeping current and effective on leading edge security issues.

Comptroller and Auditor General of India (cag.nic.in/) Web site provides information about the office, audit reports and more.

Computer and Network Security (www.netsurf.com/nsf/index.html) Netsurfer Focus addresses the issue of computer and network security. This electronic magazine is available on the Web site and also via email. To obtain Netsurfer Focus directly via email send message to nsdigestrequest@netsurf.com. In the body of the message type subscribe nsdigest html or subscribe nsdigest text .

Computer Assisted Audit Techniques (www.nao.gov.uk/intosai/edp/it_caats.html) training material from INTOSAI includes student notes and leaders guide.

Computer Assisted Audit Tools and Techniques (CAATT-L) is a forum for exchange of ideas, experiences and information related to automated audit tools and techniques, such as generalized audit software, test data generators, computerized audit programs, specialized audit utilities and automated audit workpapers. It is a closed discussion list hosted by RAIN, a regional networking services provider. To subscribe, include "subscribe" in the body of your email message to CAATT-L-request@rain.org

Computer Audit FAQs (http://www.isect.com/html/ca_faq.html) provides basic information from a consultant on computer auditing.

Computer Control and Audit Guide (<http://www.arts.uwaterloo.ca/ACCT/ccag/>) prepared by Professor J. Efrim Boritz, a recognized accounting scholar, is an overview and reference source pertaining to computer control and audit issues with which an accountant or financial manager should be familiar. This guide can be used as a text in a course or for self-study. This guide is organized into three logically related parts as follows: risks and exposures in computer-based information systems; computer controls, objectives, standards, and techniques; and computer auditing issues. Go to People-Faculty-J. Efrim Boritz for the Guide.

Computer Forensics Online (www.shk-dplc.com/cfo/) is an e-zine on the subject of computer forensics.

Computer Operations, Audit, and Security Technology (COAST) (www.cerias.purdue.edu/coast) Project Computer security research project in the Computer Science Department at Purdue University. Exploring new approaches to computer security and computer system management. COAST has a comprehensive archive containing tools, papers, technical reports, documentation, announcements, alerts, security patches, and newsletters. Areas of interest include, but are not limited to, access control, authentication, criminal investigation, e mail privacy, firewalls, incident response.

Computer Security Assessments (www.sekchek.com) by SekChek Information Protection Services-site for automated host-computer security reviews covering all non-mainframe platforms. Site provides sample review reports for all major platforms, and downloadable "client" software explaining how security control settings are extracted without impacting target system.

Computer Security Awareness Training (www.oirm.nih.gov/sectrain/index.html#intro) is a computer based training course. There is also an accompanying document available for download with an overview of basic computer and information security practices.

Computer Security Institute (www.gocsi.com/) Web site of the oldest international membership organization for training information security professionals. This site provides excellent information on computer security issues including current issues and trends, technology links and valuable Guides to Computer Security for Managers in the areas of e mail security, Internet security, computer viruses, communications fraud and computer security awareness. Free registration required for online access to the Guides.

Computer Security Publications from NIST send email to docserver@csrc.ncsl.nist.gov with the message "send index" for a list of NIST computer security publications. To retrieve copies of the publication via email, send message "send <document filename>". The NIST also distributes a Computer System Security Laboratory Newsletter via the Internet. Send email message to mailserve@nist.gov with the message "subscribe csl newsletter".

Computer Security Resource Clearinghouse (CSRC) (csrc.ncsl.nist.gov/) The NIST Computer Security Division maintains an electronic clearinghouse to encourage the sharing of information on computer security. The CSRC contains computer security awareness and training information, publications, conferences, software tools, as well as, security alerts and prevention measures.

Computerized Accounting Home Page (www.accounting.org/) site maintained by SBT Accounting Systems as a courtesy to accounting users and professionals. Provides analysis of computerized accounting software and reviews of current systems. Also contains links to audit, accounting, and business related sites. For more info send email to www@sbt.com

Confederation of Asian and Pacific Accountants (www.capa.com.my) Web site for a professional organization provides information on projects, articles, publications, links to other CAPA bodies, an Accountant's Forum and more.

Conference Audit Guide (www-tradoc.monroe.army.mil/irac/guides/g-conf.html) provides information and guidance for performing audits of conferences, symposiums and workshops.

Connecticut Auditor of Public Accounts (www.state.ct.us/apa/) Web site provides information about the office, types of audits performed, reports, employment information and more.

Connecticut Auditor of Public Accounts (www.state.ct.us/apa/) Web site provides information about the office, types of audits performed, reports, employment information and more.

Connecticut Office of the State Comptroller (www.state.ct.us/otc/) Home Page provides an overview of the office, press releases, reports, manuals and an excellent page of links to other State Comptrollers on the Net.

Consolidated Audit Guide for Audits of DECD Programs (www.state.ct.us/ecd/audit/index.html) Web site from Connecticut provides guidance for independent public accountants performing financial audits of Department of Economic and Community Development Programs.

Construction Audit Procedures

(facilities.uchicago.edu/organization/promgmnt/electronicdocs/pdf/projman_construction_audit_procedures.pdf)

Construction Cost Management Guide

(<http://www.bdcarr.ca.gov/cppd/more%20for%20less/more%20for%20less.htm>) from the California Board of Corrections provides guidance on controlling costs and project planning for construction projects.

Construction Financial Management Association (www.cfma.org/) site provides information about the organizations, publications, a job bank and more.

ConstructionWebLinks.com (www.constructionweblinks.com) provides links to organizations, industry topics and resources. Great knowledge resource for auditors benchmarking or researching construction related issues.

Contingency Planning and Management Online (www.contingencyplanning.com) Web site provides everything you ever wanted to know about the subject. Includes a magazine, knowledge base, a BCP handbook and more. (Knowledge Resource)

Continuity Planner.Com (continuityplanner.com/) Web site of a non-profit site sponsored by the South-Western Ontario chapter of the Disaster Recovery Information Exchange. Participation in ContinuityPlanner.com is free, and open to all individuals interested in business continuity planning.

Continuous Quality Improvement Server The CQI Server (deming.eng.clemson.edu/) at Clemson University's Department of Industrial Engineering supports global efforts in quality improvement and education in quality. CQI includes tutorials on CQI, links to the Deming Electronic Network, the Community Quality Electronic Network, discussion lists on tqm, and other quality related sites.

Contract Audit Manual (www.dcaa.mil/cam.htm) from the U.S. Defense Contract Audit Agency

Contract Management Better Practice Guide

(www.anao.gov.au/WebSite.nsf/Publications/4A256AE90015F69B4A2569F90082454C) from the Australian National Audit Office

Contract Pricing Reference Guides (www.acq.osd.mil/dp/cpf/pgv1_0/pgnew.html) set of five reference volumes that were developed jointly by the Federal Acquisition Institute (FAI) and the Air Force Institute of Technology (AFIT) to provide instruction and professional guidance for contracting personnel.

Control Co-Assessment (www.vfauditmall.com/CCA/ccashop.HTM) provides the VF Corporation's approach to control self-assessment.

Control, Risk and Governance (www.cica.ca/) from the Canadian Institute of Chartered Accountants provides an overview of the Criteria on Control, the exposure draft CoCo report, newsletters, publications and articles from the CA Magazine. Look under Studies and Standards in What's New July-September 1998. Great resource for auditors implementing CSA.

Control Self Assessment (vpf-web.harvard.edu/audit/home/CSA_frame_bot.html) from Harvard University provides an introduction, questionnaire, guidance on completing the questionnaire and reference material.

Control Self-Assessment Center (www.theiia.org/csa/csa.htm) at the IIA provides comprehensive information and material on CSA including qualification, certification, conferences, seminars and educational products.

Control Self-Assessment Workshop (www.utsystem.edu/aud/Resource/csaintro.htm) from the University of Texas, Austin Internal Audit Office.

Controls Assessment Tool (oig.ufl.edu/cat.htm) comes from the University of Florida Office of the Inspector General. The survey consists of questions that address controls in a variety of business processes, such as, Planning and Policy Making, Budgeting and Performance Measurement, Procurement, Personnel and Fiscal Management and more.

Corporate Board Member Magazine (www.boardmember.com) is an information resource for senior officers and directors of publicly traded corporations, top private companies, and Global 1000 firms.

Corporate Computer Consultants Limited (www.cccl.net) is the Web site of a (UK) management-consulting firm. Site includes an IS jargon buster, links to IS and computer audit Web resources and more.

Corporate Credit Card Best Practice Guide (www.audit.nsw.gov.au/corpcd98/crdtcard.htm) from the Australian Government provides a policy, controls over card issues, operational controls and more.

Corporate Governance (www.corpgov.net/) Web site covers issues related to management accountability within organizations. There are links to sample policies, library reference materials, forums and more.

Corporate Review, Evaluation and Audit (www.ncr.dfo.ca/communic/cread/english/index_e.htm) Web site of the Canadian Department of Fisheries and Oceans audit organization which access to their service standards and reports and links to other sites.

Corporate Ethics Online (www.lmco.com/exeth) is a Web site from Lockheed Martin that provides a complete code of ethics and business conduct program including the ethics process, a screen saver and links to other ethics sites.

Corporate Social Responsibility Audits (<http://vhcoaudit.com/responsibilityaudits.htm>) Web site provides information about this area of auditing.

Corruption Prevention Network (www.corruptionprevention.net/) is an Australian organization whose mission is to provide people involved in preventing fraud and corruption with a broad range of opportunities to exchange information and ideas. Site contains an e-library, papers, forums and more. (Knowledge Resource).

Committee on Sponsoring Organizations (www.coso.org) Web site of the organization dedicated to improving the quality of financial reporting through business ethics, effective internal controls and corporate governance.

Cost Accounting Discussion List - The Southeast Conference on College Cost Accounting sponsors this list dealing with cost accounting issues, OMB Circulars A 21, A 110, A 128 and other related issues. To subscribe send message to FCANTRE@NERVM.NERDC.UFL.EDU

Cost Benefit Analysis Methodology (www.state.tn.us/finance/oir/prd/cba.html) Web site from Tennessee provides a straightforward approach to performing a cost benefit analysis. Includes worksheets for a financial summary, risk analysis, initial cost assessment, operational cost assessment, benefit assessment, and settings for Excel and Lotus.

Cost Estimating Handbook (www.jsc.nasa.gov/bu2/PCEHHTML/pceh_c.htm) is an excellent resource tool for auditors and accountants. The Handbook provides statistical techniques and development guidelines for cost estimation, acceptance criteria for cost estimation, guidelines for auditing and analyzing a cost estimation relationship, elements of good estimating practice and more.

Cost Information and Government Decision Making

(home.xnet.com/~jkelley/Publications/Costing.fldr/Costing.html) is a guide to using cost information to improve the quality of decision making in government.

Cost Performance Model for Assessing WWW Service Investments

(www.ctg.albany.edu/projects/inettb/SpreadSheets.html) is a set of tools designed to assist organizations in estimating the likely costs and benefits of developing a Web-based service. This is an excellent tool for auditors looking to evaluate the organizational cost and ROI for Web based services.

Cost Principles - Procedures for Developing Cost Allocation Plans

(www.hhs.gov/progorg/grantsnet/state) is an implementation guide for OMB Circular A-87.

Council on Ethical Organizations (www.corporateethics.com/) organization dedicated to promoting ethical and legal conduct in business, government and the professions.

Council of Higher Education Internal Auditors (www.wlv.ac.uk/ias/cheia/welcome.html) Web site provides information about the organization, newsletter, internal audit links and an email discussion lists.

Count (www.count.org/) is a Web site dedicated to providing tips and resources for accounting students, educators, and professionals. The site includes a job center, articles, and a software section.

County Audit Program Guide

(www.state.ia.us/government/auditor/practice_aids/PrgCounty01.pdf) is a comprehensive audit guide from the State of Iowa.

County Auditor's Association of Ohio (www.caaoh.org) professional organization Web site provides a directory of county auditors, a virtual tour, and fiscal responsibilities.

CPA Australia (www.cpaonline.com.au) site includes information about the Society, membership, regulations, professional development, services available through the Microsoft Network, and available information resources.

CPA Directory (www.cpadirectory.com/) is a database directory of CPA's in the United States. Search by firm, services provided, industries serviced or state.

CPA Exam Home Page (www.aiscpa.com/) site sponsored by Accounting Institute Seminars provides information about changes in the CPA exam, the exam structure, applying to take the exam and answers to recent exams. This is a good resource for auditors planning for the CPA exam. They also include a schedule of upcoming AIS seminars for candidates.

CPA Journal (www.cpaj.com/) is a subscription publication directed at public practitioners, management, educators, and other accounting professionals. The Web site provides access to the lead story as well as an comprehensive collection of links to Internet resources for CPAs.

CPA Marketing Tips (www.cpamarketingtips.com/) Free articles for smaller CPA Practices on marketing, sales, profit and pricing, Added Value Service and using Internet to find clients locally. Free CPA Marketing Tips Newsletter.

CPA Software News (www.cpamag.com) Web site provides a buyer's guide to accounting software, articles, events and more.

CPAnet (www.cpalinks.com/) site includes links under categories such as the Audit Zone, CPA toolbox, Tax Zone, Government, Orgs and Firms, an articles archive and more.

CPANews (www.webnetcpa.com/cpanews/) is a weekly electronic newsletter dedicated to reporting events, developments and news for CPA firms and financial professionals.

CPAS-L Internet Accounting List/Forum for CPAs is a free list/forum for CPAs in public practice, private industry and government. The list hosted by Loyola University Department of Accounting provides an unmoderated forum for discussion of all aspects of the practice of accounting. Subscribe by sending an email to Listserv@loyola.edu and leave the subject line blank. Message should read SUBSCRIBE CPAS-L first_name last_name firm/company/organization.

CPAonline.net (www.cpaonline.net/) Web site for professional accountants provides a free subscription to the Accountant's Ledger magazine, a free e-mail account, a free Web page, a free listing in the Accountants Referral Service and access to the Accountants Conference Center. Registration required.

cpaSPAN (www.cpaspan.com/index.html) is the Web site forum for trustees and administrators of multi-employer employee benefit plans. The 1040 Corner and employee benefit news section include related articles on fraud, Year 2K, derivatives and more.

CPA Wire (www.calcpa.org) Home page of the California Society of CPAs. Provides information about the organization, meeting information, links to other State societies and more. For more information send message to 71141.1736@compuserve.com.

CPE4CPAs (www.cpe4cpas.com) online continuing professional education for CPA's

CPEInternet (www.cpeinternet.com/) provides continuing professional education for accountants and auditors via the Internet. Course catalog includes training in business, accounting/auditing, taxation, consulting and more. Free demos and course previews available.

CPENet (www.cpenet.net) a non profit, online continuing education service designed by a group of certified financial professionals, all of whom have been active as practitioners and trainers for many years. CPENet originates from our concern that outsourcing, downsizing and slashed training budgets are making high quality CPE more and more difficult for CPA's, CIA's, CISA's, CMA's, CFE's and CGFM's to obtain. The purpose of CPENet is to reduce the cost to the individual professional of high quality, continuing professional education. CPENet is a National Association of State Boards of Accountancy (NASBA) continuing education sponsor (#95 000739 97). Email comments to: compass@richmond.infi.net

CPE-Tracker (www.cpe-tracker.com/) Web site for Continuing Education tracking and resources for professionals provides various services for auditors and accountants. Services include searching for CPE, tracking, CPE requirements, CPE providers and more.

CRA Wiz - PCI Services Inc. (www.pciwiz.com) CRA Wiz(tm) is a family of Windows(tm) based software tools for compliance professionals in the CRA and Fair Lending fields. The three tools are the Database Analyzer, the Geocoder, and the Mapper. All are Windows(tm) based and can be operated and purchased as an integrated system or independently of each other.

Creative Financial Staffing (www.cfstaffing.com/index.html) Web site for an accounting and financial placement firm. Includes articles for companies about staffing, human resources and accounting industries. There are resume, job search and interviewing tips for job seekers. There is also a financial and accounting salary guide.

Credit Union Internal Auditors Association (www.cuiaa.org/) Web site provides information about the CUIAA, a useful discussion forum and more.

Crimetime.com (www.crimetime.com) Web site provides links to free searches for a variety of databases.

Crystal Reports - Seagate Software (www.crystalinc.com/crystalreports)
Seagate Crystal Reports accesses more than 30 data sources, has powerful data analysis capabilities and report type options, and produces presentation-quality output.

Curtin Control Assessment (www.curtin.edu.au/curtin/audit/iad7b.htm) is a management tool utilized at the university enabling managers to informally assess their control processes.

Curtin University Internal Audit Department (www.curtin.edu.au/curtin/audit/index.htm) Web site includes their charter, mission, resources and links to other Internet locations.

Customer Service Audit Guide ([/www.tbs-sct.gc.ca/ia/Resources/Old_Pub/CUS_SER.e.html](http://www.tbs-sct.gc.ca/ia/Resources/Old_Pub/CUS_SER.e.html)) from the Treasury Board of Canada provides information for conducting a review in this area.

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Dade County Public Schools Auditor (dcps.dade.k12.fl.us/mca/) Web site of the Office of Management and Compliance Audits provides information about the office, org chart, audit plan and more.

Dallas City Auditor (www.ci.dallas.tx.us/html/city_auditor.html) Web site provides information about the office, FAQs, and a program description.

Data Analysis Resource Center for Auditors (www.auditsoftware.net) is the definitive resource center on the web for introductory to advanced auditors working with data analysis products in

their audits. Site will include reasons to use data analysis in audits, shareware products, articles, books, training, vendor product listings, discounted vendor products and more.

Data Collection and Analysis Site (www.deakin.edu.au/~agoodman/sci101/) Web site from Deakin University in Australia provides a comprehensive guide on the scientific process of collecting and analyzing data. Particularly useful chapters for auditors on surveys, sampling and techniques.

Data Downloading and Conversion (www.nao.gov.uk/intosai/edp/it_downloading.html) training material from INTOSAI includes student notes and leaders guide.

Data Protection Compliance Audit Program (wood.ccta.gov.uk/dpr/dpdoc.nsf) provides a detailed audit guide including checklists for conducting a data protection compliance review. Look under Compliance Advice and then click on Audit Manual.

Data Warehousing Information Center (www.dwinfocenter.org/) Web site helps readers learn about data warehousing and decision support (i.e., business intelligence) systems. Includes articles and links to publications on the subject that will help auditors plan reviews.

Day Timer Resource Library (www.daytimer.com/resource/library/) provides online articles on time management.

Defense Acquisition Deskbook (web1.deskbook.osd.mil/default.asp) provides procurement guidance for military sites includes a reference library for federal acquisition regulations. (Industry Code 9100)

Defense Contract Audit Agency (www.dcaa.mil) Web site for the agency responsible for performing all contract audits for DoD and providing all accounting and financial advisory services for contracts and subcontracts in DoD organizations. Site includes background information about the organization, vision and goals, audit guidance and more. Auditors involved in reviewing contracts will find useful guidance at this site.

Defence Ethics Program (www.dnd.ca/CRS/ETHICS/INDEX_E.HTM) Web site from the Canadian Department of National Defense describes the program and provides ethics terms and links to ethics related sites.

Department of Accounting, Finance, & Information Systems (www.afis.canterbury.ac.nz/acct.htm) University of Canterbury, Christchurch, New Zealand. This is a WWW site with subjects on accounting, finance, and information systems.

Decision Strategies (www.dsfx.com/) international investigative consulting and business intelligence firm serving a worldwide corporate, legal, government and financial industry clientele. The Decision Strategies home page, which contains an electronic newsletter on topics of interest to the audit community.

Delaware Auditor of Accounts (www.state.de.us/auditor/index.htm) Office of the Auditor of Accounts for the State of Delaware. Provides information about the office and links to economy and efficiency reports issued by the Office.

Deloitte Touche Tohmatsu (www.deloitte.com) site provides information about the organization and links to their global network.

Denver Auditor's Office (www.denvergov.org/dephome.asp?depid=228) provides information about completed audits, City budget, technology update and more.

Department of Commerce Inspector General (www.oig.doc.gov/) web site provides information about the office, online reports, and more.

Department of Defense Inspector General (www.dodig.osd.mil) Web site provides links to the different offices, publications, hotline and jobs.

Desk Review Checklist (<http://www.state.sd.us/legislativeaudit/IPAs/IPA%20Checklist.pdf>) For IPA's conducting audits of South Dakota municipalities and school districts.

Deutsches Institut für Interne Revision (www.iir-ev.de/) Web site of the Institute of Internal Auditors of Germany (German language only).

Dial Up Auditor (www.InfoProtect.com/) is a PC based communication and database software risk identification tool that quantifies exposure to unauthorized dialup access. The site has information about the product as well as a downloadable demo.

Directorate of Counter Fraud Services (www.doh.gov.uk/dcfs/index.htm) Web site provides information about health care fraud in the United Kingdom, the types of fraud and a fraud strategy.

Directory of Essential Accountancy Abbreviations (<http://www.icaew.co.uk/depts/adm/admlib/abbsrch.htm>) from the Library and Information Service of the ICAEW, provides a well organized central access point to abbreviations used in the accountancy profession and related fields.

Disaster Recovery Guide (www.disaster-recovery-guide.com). This web site seeks to help with the disaster recovery process. Resources include how to get started, the plan, contingency auditing , risk assessment and more. They also market a disaster recovery toolkit that includes questionnaires and checklists. (Discounts available for AuditNet[®] users)

Disaster Recovery Journal (www.drj.com/) Home page for a magazine dedicated to business continuity. Links are available to a variety of disaster recovery sites, disaster recovery service providers, and selected articles and highlights from past issues.

Disaster Recovery Plan List (DRP-L) is a mailing list devoted to the subject. To subscribe to the list send a message to listserv@vm.marist.edu with the following line in the body of the message:

subscribe drp-l <firstname> <lastname>. Once subscribe you can send messages for the list to drp-l@vm.marist.edu.

D.C. Inspector General (www.d cig.org/) provides information about the Office, media releases, reports and more.

Double Entries, To receive this list, register your name and email address via the Register option on the AccountingEducation.com website. Go to www.accountingeducation.com. To be removed from this list please email mailto:double_entries@accountingeducation.com

Dr. Solomon's Audit (www.drsolomons.com/) vendor of a PC auditing solution. Also includes useful information about the subject of PC auditing.

Duke University Internal Audit (www.duke.edu/web/iaudit/audit.html) Web site provides information about the office, a self assessment survey and more.

DuPage County Auditor's Office (www.co.dupage.il.us/auditor/index.html) local government audit office that includes the role of the County Auditor, summaries of revenues and expenditures and abstracts of audit reports issued the County Auditor. Contains links to federal, state, and local government sites and specifically sites of interest to local government professionals.

Dynamic Management (www.matthew-leitch.supanet.com/~matthew-leitch/DMhome/) Web site by Matthew Leitch explores some interesting new ideas and methods for managing risk and designing internal control systems. It includes a questionnaire probing for the most common technical flaws in company wide risk management.

E

East Texas State University ETSU established a Gopher HomePage which includes the Audit Resources List, Contingency Planning/Disaster Recovery Planning Guidelines, Information Security Standards, Information Security & Risk Management (Policy, Standards and Guidelines)(<gopher://etsuodt.etsu.edu:70/11/Administrative%20Departments/Internal%20Audits>).

Eastern Suffolk BOCES Internal Audit (www.sricboces.org/IAudit) Web site provides information about the office, planned audits and contact details. (Industry Code 9300)

EasySample (<http://mysite.verizon.net/res0r0en/TwinkleSoft/easyDetail.html>) is a freeware statistical sampling tool that supports several types of attribute and variable sampling and includes a random number generator and standard deviation calculator.

E-Business (www.e-business.pwcglobal.com) Web site from PriceWaterhouseCoopers provides an e-line with articles and links to research, tools and more on all aspects of electronic commerce and business activity.

EconData.net (www.econdata.net) web site provides links to socioeconomic data sources, arranged by subject and provider, pointers to the Web's premiere data collections, and a list of the ten best sites for finding regional economic data.

Economic Crime Prevention (www.rcmp-grc.gc.ca/html/ecbweb.htm) Web site that provides information about current criminal behavior trends in such areas as fraud, computer crime prevention and more.

Economic Indicators (www.gpo.ucop.edu/catalog/econind.html) from the Government Printing Office provides access to the monthly federal economic indicators. Great site for statistical economic analysis information.

Economics, Essential Principles (william-king.www.drexel.edu/top/prin/txt/EcoToC.html) is a hypermedia text on the subject. The comprehensive text covers both micro and macroeconomic principles and is a good refresher for auditors on economic principles and theories.

Economics of the Internet (www.sims.berkeley.edu/resources/infoecon/) Web site provides data on the economics of the Internet, Information Goods, Intellectual Property and Related Goods. Worthwhile site for auditors looking for background information for Internet audits.

EDI Implementation Guide (www.pa.gov.au/ec/ediguide/editoc.htm) from the Australian Government provides control audit and security issues, implementation plans, standards and more.

EDIFICAS Schwiez (www.firmnet.ch/edificas/) awareness group formed to establish EDI accounting and auditing guidelines. Includes an excellent article The Auditor in the EDI Environment which discusses the auditors role, answers to new requirements, and the auditor's use of information technology.

Edith Cowan University Management Review and Audit (www.cowan.edu.au/mra) ECU MRA site includes information about the function and their audit plan. Also includes articles written by staff, and links to other Internet audit resources, email discussion lists, and search tools.

Effective Control Guide (www.anao.gov.au/bpg_framework/home.htm) from the Australian National Audit Office covers the control issues and provides a control framework for a government organization.

eFinancialCareers (www.efinancialcareers.com) career and job portal for the accounting, banking and securities industries, provides jobs, resumes, hiring news, research, career advice and much more.

Electronic Accountant (www.electronicaccountant.com/) is an Accountant's Web Magazine and resource guide. This ezine includes reviews of accounting software, a buyer's guide and online discussion groups including accounting and auditing.

Electronic Auditing and Fraud Detection Techniques (www.wicpa.org/PDF/502mitchell.pdf) article from the Wisconsin CPA newsletter.

Electronic Crime Scene Investigation: A Guide for First Responders (www.ncjrs.org/pdffiles1/nij/187736.pdf) from the Department of Justice.

Electronic Workpapers (www.mhhe.com/business/accounting/robertson/ewp.mhtml) is a supplement to an Auditing textbook. The site contains electronic workpapers for a case study on auditing.

Emory University Office of Internal Audit (www.cc.emory.edu/IAD/home.html) Web site provides background information, staffing, mission and more.

Enterprising Associates (members.aol.com/ealimited/OURPAGE/ealindex.htm) is an information technology audit, computer security and consulting practice. The site includes The Computer Advisory with articles on computer security and auditing. A free ram resident utility providing a fix to the year 2000 problem for PCs is also available for download.

Environmental Accounting Project (www.epa.gov/opptintr/acctg/) mission is to encourage and motivate business to understand the full spectrum of their environmental costs, and integrate these costs into decision making. The site provides links to many resources, case studies and other information on environmental issues.

Environmental Audit Compliance Checklists and Guides (www.transource.org/audit/index.htm) Web site of the American Association of Airport Executives provides various documents for environmental auditing.

Environmental Audit Guide (www.tbs-sct.gc.ca/rin/ia_main/envguid.e.html) from Consulting and Audit Canada provides information for reviews in this subject.

Environmental Auditing Program (www.pca.state.mn.us/programs/audit_p.html) provides information from the Minnesota Pollution Control Agency including audit checklists for above ground tanks, underground tanks, spills and more.

Environmental Finance Financial Tools Guidebook(www.epa.gov/efinpage/guidebk/guindex.htm) EPA reference guidebook of more than 250 tools for financing environmental programs. Great reference tool for auditors reviewing environmental programs and their respective financing.

Environmental Protection Agency Office of the Inspector General (www.epa.gov/oigearth/) Web site provides information about the office branches, audit reports and more. Their customer service rules and strategic plan provide excellent sample frameworks for other audit offices.

Ernst & Young (www.ey.com) site provides information about the organization and links to their global network.

ESecurityOnline.com (www.esecurityonline.com) Web site from Ernst and Young provides links to security events, tools, library, jobs and more.

Ethical Business Guide (nt1.ids.ac.uk/eldis/hot/ethics.htm) Web site with links and material covering non-financial benchmarks of institutional/corporate activity: including social and environmental impacts and anti-corruption measures.

Ethics and Security Site (www.unm.edu/~dave) University of New Mexico Security Administrator Dr. David Grisham established a comprehensive ftp site (ftp@unm.edu) of policies for ethics and security.

Ethics Resource Center (www.ethics.org) Web site contains links business and organizational ethics, character education programs, an ethics mailing list and more.

Ethics Today Mailing List (www.ethics.org/todaylist.html) is an Ethics Resource Center publication featuring articles and commentary in the fields of business/organizational ethics and character education. Sign up for a free subscription and you will receive email notices when new articles are available. (Knowledge Resource)

European Accounting Association (www.birmingham.ac.uk/EAA/) site contains information about the EAA, its publications, conferences and links to other resources.

European Confederation of Institutes of Internal Auditing (www.eciia.org) is a confederation of national associations of internal auditing which are located in countries within the wider European economic area.

European Corporate Governance Institute (www.ecgi.org/) offers a forum for debate and dialogue between academics, legislators and practitioners, focusing on major corporate governance issues and thereby promoting best practice.

European Court of Auditors (europa.eu.int/ca/intro.html) Organization that monitors the European Unions finances and point out areas where management improvements are needed. Page provides all the details on organization and duties of this body.

European Federation of Accountants and Auditors (www.efaa.com) Web site provides information about the organization, an index to issues and more.

European Spreadsheet Risks Interest Group (www.eusprig.org) The European Spreadsheet Risk Interest Group is dedicated to increasing awareness of spreadsheet errors amongst academia and industry and to promoting research regarding the extent and nature of the problem, methods of prevention and detection of errors and methods of limiting damage.

Exec (corp2.unisys.com/execmag/) is an electronic journal for senior managers from Unisys. The publication includes timely articles on subjects like electronic commerce.

ExpertChoice (www.expertchoice.com/) Web site for a vendor of decision support software. Site provides information about their products, downloadable trial versions, support, success stories and more.

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Facilitation Skills Course (www.dtic.mil/c3i/bprcd/4122.htm) from the DoD Electronic College of Process Innovation is a complete workshop on the topic. Excellent resource for auditors implementing a CSA approach in their organization.

Fairfax County Internal Audit Office (www.fairfaxcounty.gov/gov/audit/) Web site provides information about the office, the survey of the 50 largest local government internal audit departments, annual audit plan, audit reports and more.

Fairfax County Public Schools Internal Audit (www.fcps.edu/Superintendent/InternalAudit/) Web site provides information about the office, how to request an audit and the results of the Internal Audit Survey of the Nations 50 Largest School Districts.

FDIC Resources for Bankers (www.fdic.gov/regulations/resources/) provides forms, instructions and guidance that banks and saving institutions use to fulfill their regulatory reporting requirements and other responsibilities.

Federal Audit Clearinghouse (harvester.census.gov/sac/) website provides access to the FAC database containing information on Office of Management and Budget (OMB) Circular A-133 audits and two templates for Form SF-SAC. Plans include access to a Single Audit Reference Library and to an online submission process for Form SF-SAC.

Federal Best Security Practices (<http://bsp.cio.gov>) is an educational resource from the Security Practices Subcommittee of the CIO Council designed for Federal security professionals.

Federal Emergency Management Agency Consolidated Audit Guide for Disaster Assistance Programs (www.fema.gov/ig/guide.pdf)

Federal Financial Accounting Concepts and Standards (www.gao.gov/policy/volume.pdf) The General Accounting Office (GAO) has posted an electronic version of Volume I, Original Statements of Federal Financial Accounting Concepts and Standards, on its home page. The document is in Adobe Acrobat pdf format.

Federal Government Information on the Internet (wwwnhc.nhmccd.cc.tx.us/public/lrc/gov/gov.html) provides links to agencies, departments and more.

Federal Grants Management Publications (www.thompson.com/tpg/fed_gts/) Thompson Publishing Group's federal grants management publications provide news and regulatory information about topics including compliance and audits. Publications of interest to auditors include; Federal Grants Management Handbook, Resource Guide To Federal Program Compliance Audits, Section 504 Compliance Handbook, and Single Audit Information Service. The site includes newsletter articles related to each of the above subject.

Federal Information Processing Standards (www.nist.gov/itl/lab/fips/) Online access to the FIPS developed by NIST, for government use. FIPS have been developed for information processing

areas such as hardware, software, security, telecommunications, data, and operations standards and are widely accepted by private industry Auditors have found them useful for research, comparison, and audit planning.

Federal Information System Controls Audit Manual (www.gao.gov/special.pubs/ai12.19.6.pdf) from GAO.

Federal Register (www.access.gpo.gov/su_docs/aces/aces140.html) Web site for the official daily publication for Rules, Proposed Rules, and Notices of Federal agencies and organizations. Contains archives going back to 1995.

Federal Reserve Economic Data (www.stls.frb.org/fred/) provides historical U.S. economic and financial data such as daily interest rates, monetary and business indicators, exchange rates, and regional economic data. Another great resource for audit projects involving financial analysis based on key economic indicators.

Federal Rules of Evidence (www.law.cornell.edu/rules/fre/overview.html) Web site provides the rules that govern the introduction of evidence in proceedings, both civil and criminal, in Federal courts.

Federal Sentencing Guideline Manual (www.ussc.gov/1997guid/tabcon97.htm) from the United States Sentencing Commission provides the most recent guidelines and policy statements on the guideline sentencing process.

Federal Trade Commission Inspector General (www.ftc.gov/oig/oighome.htm) web site provides their mission, a statement of reinvention principles, audit reports and links to other resources.

Federation of Tax Administrators (www.taxadmin.org/) provides information about the organization, publications, electronic commerce, and more.

FedStats (www.fedstats.gov/) Site maintained by the Federal Interagency Council on Statistical Policy provides access to statistical information produced by more than 70 agencies.

Fedworld (www.fedworld.gov) Over 135 Federal Government BBS's, including Office of Management and Budget.

FDIC Bank Examination Manual (www.fdic.gov/regulations/compliance/manual/index.html) The table of contents of this Federal Deposit Insurance Corporation Compliance manual links the auditor with files in Adobe Acrobat format. This could be a useful resource for bank auditors.

FDIC Information Systems Handbook (www.fdic.gov/banknews/manuals/is/index.html) This is the Interagency guide for regulatory examiners for examining information systems operations in financial institutions and service bureaus. The Handbook includes an overview of IS concepts, practices, IS controls, and sample audit programs. This is a valuable resource for IS auditors. The files are in Adobe Acrobat format.

FFIEC Information Systems Examination Handbook

(<http://www.fdic.gov/regulations/information/information/index.html>)

FASB Statements (www.fasb.org/st/) Web site provides full text of all FASB Statements of Financial Accounting Standards issued since the FASB's inception in 1973.

Financial Accounting Foundation (www.fasb.org/) The FAF site contains information on how to obtain Financial Accounting Standards and Government Accounting Standards as well as current press releases of both organizations.

Financial/Accounting/Insurance Jobs Page (www.nationjob.com/) NationJob Network provides list of accounting, audit and financial positions available across the U.S.

Financial Action Task Force (www.oecd.org/fatf/) is an inter-governmental body dedicated to the development and promotion of policies to combat money laundering. The policies aim to prevent proceeds from being used in future criminal activities and from affecting legitimate economic activities. The site provides annual reports on money laundering, an evaluation of preventive measures, recommendations from members, and more.

Financial Data Finder (www.cob.ohio.state.edu/dept/fin/fdf/osudata.htm) Ohio State University Department of Finance site provides links to over 140 finance related Web sites including financial news sources, economic databases, financial data, a database of financial criminals and more.

Financial Guide (www.ojp.usdoj.gov/FinGuide/) from the U.S. Department of Justice provides policy and control information for grants reporting and auditing.

Financial Improvement and Post-Audit Operations (ed.gov/offices/OCFO/FIPAO) Web site of the U. S. Department of Education office responsible for resolving financial management issues for the Office of the Chief Financial Officer.

Financial Management Association International (www.fma.org/) The FMA is a professional association of finance practitioners, academicians, and students founded to develop a continuing relationship between financial theory and practice. The site includes a one-stop shopping guide to finance on the Internet.

Financial Management of the Firm (garnet.acus.fsu.edu/~ppeters/fin3403/) provides all the material for a course on financial management. The site contains lecture material, in-class and practice problems, and exams. There are also tables for the time value of money, using a financial calculator and Web based information.

Financial Management Network (www.fmnonline.com) Web site provides articles on various aspects of finance including financial accounting and reporting, technology, treasury, tax, finance and more. (Industry Code 6000)

Financial Management Reference Guide (www.libofmich.lib.mi.us/publications/finmanrefl.html) provides an example of an accounting financial management guide for libraries.

Financial Managers Society (www.fmsinc.org/index.htm) Web site for the only not-for-profit professional society dedicated to serving the technical and professional needs of bank, thrift and credit union financial officers. Site includes information about the organization, regulatory issues, employment opportunities and more.

Financial Ratios (www.americanexpress.com/smallbusiness/resources/managing/ratios.shtml) page from American Express provides a guide for understanding ten key financial ratios. Auditors that perform financial statement analysis should consider bookmarking this page.

Financial Reporting in Government (www.pwc.gmu.edu/course/govt490/) Pilot online course focusing on a critical analysis of current governmental accounting and financial reporting at the state and local level as well as a presentation of the main tenets of the current model for financial accounting and reporting. This document is a work in progress by Dr. John Sacco of George Mason University in Fairfax, Virginia.

Financial Scandals (www.ex.ac.uk/~RDavies/arian/scandals/) page provides links to sources of information on the subject about financial scandals and frauds. Includes general sources on corruption, bank scandals, insurance fraud, forensic accounting and more. Auditors may find the links to resources to finding people useful in conducting fraud audits.

Financial Scandals (www.ex.ac.uk/~RDavies/arian/scandals/)

Financial Stability Forum (www.fsbforum.org) promotes international financial stability through information exchange and international cooperation in financial supervision and surveillance. (International)

Financial Statement Opinion Audit Guide (www.sao.state.tx.us/Reports/2001/02-301.pdf) from the Texas State Auditor provides detailed guidance for Texas public community colleges. Contents include an overview of the audit process, contracting for audit services, external audit information, the effect of procurement process on audit quality and more.

Financial Times (www.ft.com/) Site of the publication that provides business, economic and political news. Free service after registration.

Financial Times Business Directory (www.globalarchive.ft.com/directory/topLevelNavigation.htm) site indexes over 20,000 business Web sites. Auditors may search by keyword or browse through one of three main categories: Reference, Work or Current Affairs.

FINWeb (www.finweb.com) Financial Economics WWW server managed at the University of Texas at Austin. Provides a list of Internet resources with substantive information concerning economics and finance related topics. Includes the Financial Economics Network, the Journal of Finance, the Financial Executive Journal, and Resources for Economists on the Internet. Also includes services such as EDGAR providing SEC reports and statements on publicly traded companies.

Firewalls Mailing List This is a listserv devoted to the subject of Firewalls and Internet Security. Any auditor concerned with Information Security and the issue of firewalls should subscribe to this list. The list generates a great deal of traffic on the subject of Internet Security and the construction of firewalls. Subscriptions should be sent to Majordomo@GreatCircle.com with the message subscribe firewalls digest. I would recommend the Digest version rather than the direct mail (non digest) version.

Florida Audit Forum (www.homeof.org/faf/) was organized to provide government audit professionals and other interested parties a unique opportunity to identify and address issues of mutual and common concern and to improve the communication links to share experiences, audit approaches, and possible solutions to issues addressed.

Florida Auditor General (www.myflorida.com/audgen/) Web site provides information about the Office, report summaries by subject, a report listing, and the rules of the Auditor General.

Florida Comptroller (www.dbf.state.fl.us/index.html) Web site provides an overview of the organization, Financial highlights, Comptroller's newsletter, consumer alerts and more.

Florida Department of Management Services Inspector General (fcn.state.fl.us/dms/fignet/ighome.html) Web site provides information about the office, reports and more.

Florida Government Accountability Report (www.oppaga.state.fl.us/government/) free Internet service for legislators and the public to monitor the activities and performance of about 400 state government agencies and programs.

Florida Inspectors General Network (fcn.state.fl.us/dms/sec/fignet/fignet.html) Web site created to provide a central information resource for the Florida IG community. Includes IG related state statutes, audit reports from state agencies, and Web information references.

Florida Institute of CPAs (www.ficpa.org/) Web site provides legislative updates, job links, and other sites of interest to Florida CPA's.

Florida Legislature Office of Program Policy Analysis and Government Accountability (www.oppaga.state.fl.us/) In addition to reports and manuals, the site contains F-GAR, an electronic encyclopedia and search engine covering 400 state programs, performance measures and accountability ratings.

Florida Progress Corporation Audit Services (www.fpc.com/audits) Web site is provided as a service to the audit community. Includes audit programs and internal control questionnaires, an Excel statistical sampling routine, and more.

Flowcharts Central (www.flowcharts.com) Web site for MacFlow and WinFlow software with demo downloads available.

Forensic Accounting and Litigation Support (www.forensicaccounting.com/) web site provides information about this field of business related investigations.

Forensic Investing (www.bus.lsu.edu/accounting/faculty/napostolou/forensic.html)

Is a Web site created by two University professors that covers forensic accounting issues including Red Flags, SAS Number 82 and other useful information for auditors reviewing financial statements.

Forensic News Wire (www.guidancesoftware.com/news/news_wire.html) provides news and information for computer forensic and IT professionals. (Knowledge Resource)

Forensics Mailing List topics cover technical methodology for the application of computer forensics. This is not system or software specific and is open for wide discussion. This discussion will be centered on such things as: audit trail analysis (technical), general post mortem analysis (technical), and products and tools for use in this field (technical). Process methodology for the application of computer forensics discussion will be centered on such things as: evidence handling (technical), policy for search and seizure (non-technical - policy discussion) and evidence handling policies. (non-technical - policy discussion). To subscribe send an e-mail message to LISTSERV@SECURITYFOCUS.COM with a message body of: SUBSCRIBE FORENSICS Lastname, Firstname. You will receive a confirmation request message to which you will have to answer.

Framework for the Evaluation of Internal Control Systems (newrisk.ifci.ch/142990.htm) from the Risk Institute.

Framework for Internal Control Systems in Banking Organisations

(www.bis.org/publ/bcbs40.htm) from the Bank for International Settlements is available for download from their Web site.

Franchise Tax Board Procedure Manuals (www.ftb.ca.gov/manuals/) Web site of the California Franchise Tax Board includes the Bank and Financial Handbook, Collection Procedure Manual, General Tax Audit Manual, and the Multistate Audit Techniques Manual.

Franklin County Auditor (www.co.franklin.oh.us/Auditor/) local government Web site provides information about the office and the services they offer.

Fraud and Waste Indicators (<http://www.afaa.hq.af.mil/custasst/65-109.pdf>) is the Air Force Audit Agency Handbook on the subject.

Fraud Best Practices (www.grantthornton.com/content/10745.asp) is a report of the NACD Best Practices Council on Coping with Fraud and Other Illegal Activity.

Fraud Control Policy (www.law.gov.au/aghhome/commprot/olec/LECD/fraud2.html) is part of a report from the Australian Commonwealth Law Enforcement Board. The report includes a section on best practice for fraud control with the policy, reporting of fraud information, case handling, and

fraud training. Auditors should check the attachments on criteria against which fraud risks can be measured, and quality assurance guidelines.

Fraud Control Strategies (audit.nsw.gov.au/fraud99/selfaudit.html) from the New South Wales Australia government is a self-audit guide for assessing best practice in fraud control strategies.

Fraud Defense Network (www.fdn.net/) provides resources for insurance fraud investigators.

Fraud Detectives Consultant Network (www.frauddetectives.com/cons.shtml) Web site includes a database of fraud consultants, newsletters, fraud news and articles, fraud tips and tales. There is also an email list (Knowledge Resource)

Fraud Prevention Check Up (www.cfenet.com/services/FrdPrevCheckUp.asp) from the Association of Certified Fraud Examiners.

Fraud Prevention Tips (www.checkfraud.org/tips.htm) Web site from SafeChecks provides excellent tips from Frank Abagnale and links to other fraud related sites.

Fraud Report (www.hm-treasury.gov.uk/pub/html/docs/fraud/9596fr/main.html) is a report from the United Kingdom that analyzes reported fraud in Government Departments. The report provides details on the types and causes of the frauds, how they were discovered and more. Auditors should check out the section of the report for guidance on managing the risk of fraud.

Fraud Report Newsletter (www.fraudreport.com/) provides users with anti-fraud articles, legislative updates, and upcoming events. Free subscription available on the site.

FreeErisa (www.freeirisa.com) provides free access to pension and benefit data, based on forms filed with the U.S. Department of Labor and other federal agencies. Registration required.

French Accountancy (www.experts-comptables.fr/html/countries/gb/index.html) Web site of the accounting and auditing profession institutions of France provides information about the history, membership, and more.

Front End Due Diligence (www.findinformation.homestead.com/) Web site providing articles and links for using the Internet as an investigative tool.

Full Cost Initiative Implementation Guide (ifmp.nasa.gov/codeb/fullcost/) developed by NASA provides a comprehensive accounting and management approach to costing services.

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Gainesville City Auditor's Office (www.afn.org/~auditor/) Web site provides a profile, annual audit plan, recent audit reports, peer review information, and policies and procedures.

Galileo (www.galileoontheweb.com/) is a comprehensive system of fully integrated modules that can be tailored to suit the precise needs of an Internal Audit or other Project oriented Department. It

covers Audit Plans, Timesheets, Electronic Working Papers, Report Production, Staff Scheduling, Tracking of issues and all the activities within the department.

Gallaudet University Management and Advisory Services (af.gallaudet.edu/audit/audit.html) Web site provides information about the office, audit programs and review kits, links to other resources and more.

Gaming Audit Procedures Manual (gaming.state.nv.us/gap_list.htm) from the Nevada Gaming Commission and State Gaming Control Board provides descriptions of games, controls and audit procedures. (Industry Code 7600)

GASB (www.gasb.org) site for the Government Accounting Standards Board. Provides information about GASB, GASB Happenings, documents, publications and standards.

GASP PC Auditing (www.attestgasp.com) Home page of Attest Systems, the publisher of GASP Software for PC software and hardware auditing. Site includes a downloadable demo of the product used for conducting enforcement audits for the SPA and software publishers. Send email to info@attestgasp.com

General Accounting Office Resources on the Net

General Accounting Office (www.gao.gov) The site includes GAO reports and testimony, decisions of the Comptroller General of the U.S, GAO policy and guidance materials, special publications and more.

GAO Federal Information Systems Control Audit Manual (www.gao.gov/policy/12_19_6.pdf) from GAO provides guidelines for auditing information systems.

GAO Financial Audit Manual (www.gao.gov/policy/fam/fam.htm) GAO manual (Volumes 1 and 2) for conducting audits includes the methodology and tools. The manual is in Adobe Acrobat format.

GAO General Policies/Procedures and Communications Manual (www.gao.gov/policy/gppm-cm.pdf) provides guidance on their methodologies including sampling, workpapers, reporting and more.

GAO Report Database on the Internet (www.access.gpo.gov). General Accounting Office reports are now available on the Internet through the Government Printing Office Access Service.

GAO Daybook The U.S. General Accounting Office, Congress' Watchdog agency, has a mailing list service for a daily electronic posting of the GAO Daybook. The "GAO Daybook" is the daily listing of released GAO reports and testimony. Subscribe to the GAO Daybook by sending an email message to: majordomo@www.gao.gov with the message "subscribe daybook" (NO quotes). For additional info about GAO services, send an e mail message to info@www.gao.gov with "info" in the body.

GAO/PCIE Financial Audit Manual (www.gao.gov/special.pubs/FAM/index.html) from GAO.

General Framework for Evaluating Internal Accounting & Administrative Control Systems (www.state.mi.us/dmb/ofm/reports/risk/general/contents.htm) from the State of Michigan.

General Services Administration Inspector General (www.gsa.gov/staff/ig/audit/httoc.htm) site provides a straight forward audit plan for the office.

Generally Accepted System Security Principles (web.mit.edu/security/www/gassp1.html) from The International Information Security Foundation (I2SF) provides uniform organizational guidance for security issues.

Georgia Department of Audits (www.state.ga.us/Departments/AUDIT/) Home page of the State Auditor for Georgia. Includes a description of the department and each of the divisions. The Performance Audit Operations Division has a list of completed report topics, reports in progress, sources of related information, employment opportunities and more.

Gleim Publications, Inc. (www.gleim.com/) Publisher of accounting and auditing examination preparation material.

Global Association of Risk Professionals (www.garp.com) is a diverse international association of over 15,000 professionals from a variety of backgrounds and organizations who share a common interest in the risk management field.

Global Auditing Information Network – GAIN (<http://www.gain2.org/>) IIA website provides a database used for comparing (benchmarking) one audit staff against the average aggregate data of a group of companies.

Global Sullivan Principles Corporate Social Responsibility (globalsullivanprinciples.org) is a code of conduct built on a vision of aspiration and inclusion that provides a framework by which socially responsible companies and organizations can be aligned.

Global Technology Audit Guides The IIA is producing a series of publications with guidance on information technology. Written primarily for the chief internal audit executive (CAE) and audit supervisors, the guide will address concerns of the board of directors and chief-level executives. Each Global Technology Audit Guide (GTAG) will be written in straightforward business language to address timely issues related to information technology management, control, or security. GTAG will be a ready resource series for chief audit executives to use in the education of members of the board and audit committee, management, process owners, and others regarding technology-associated risks and recommended practices.

Information Technology Controls (<http://www.theiia.org/download.cfm?file=70284>), the first in a series of Global Technology Audit Guides (GTAG) produced by The IIA, is available

electronically. Written primarily for chief internal audit executives and audit supervisors, the guide covers technology topics, including security, control assurance, and risk management.

GNA Internal Controls and Procedures (www.gnacademy.org:8001/uu-gna/admin/finance/newpages/page8.htm) Web page provides an excellent description of a financial control system including goals for control procedures, and general and specific procedures.

GovBot (cobar.cs.umass.edu/ciirdemo/Govbot/) database was developed by the Center for Intelligent Information Retrieval and includes more than 500,000 searchable pages from U.S. Government and military sites.

GovCon Discussion Groups (www.govcon.com/) Government Contractors site that includes discussion groups for audit, accounting, and financial management issues. KPMG Peat Marwick is moderating a new discussion group on Government Audit and Reviews. If you have a question on issues affecting the performance and resolution of government contract audits (DCAA, IGs, etc.), post it online. Access to the site is free but registration is required.

GovNews (www.govnews.org/) The International Govnews Project is a topical based news discussion service providing auditors with information on various financial areas. The discussion groups are also available via Usenet. There are discussions on performance measures, internal controls, audits and more.

Government Auditing Standards (www.ignet.gov/ignet/internal/manual/yellow/yellow.html) Web site for the GAO Government Auditing Standards or Yellow Book.

Government Audit Training Institute (GATI) (grad.usda.gov/auditing/gatihome.html) Web site provides information about the organization, courses available, details on registration and more.

Government Executive Magazine (www.govexec.com) Electronic version of a independent business magazine of government. Includes discussion of leading edge information on budgets, procurement, technology and virtual government The Reinvention Center has information of interest to auditors.

Government Finance Officers Association

The following information related to the GFOA is available on the Internet:

GFOA (www.gfoa.org) contains links to "Happenings in Financial Management," "Documents, Publications, and Standards," and "GFOA Policies and Recommended Practices.

GFOA Employment Opportunities (www.gfoa.org/employ/empann.htm) employment opportunities from the GFOA Newsletter are now posted in the Personal, Training and Employment Opportunities section of the GFOA Web page

Governance Diagnostics Guide

(www.worldbank.org/wbi/governance/capacitybuild/diagnostics.html) Step-by-Step Guide to the

Implementation of the Governance Diagnostic Empirical Tools for Anti-Corruption and Institutional Reform.

Government Accountability Project (www.whistleblower.org) web site with resources for government accountability includes information on how to blow the whistle.

Government Reinvention Center (www.govexec.com/reinvent) This Web site, from Government Executive Magazine, includes full text articles on government reform, links to agencies and organizations involved in reinvention, background documents and a conference calendar.

Graduate School USDA (grad.usda.gov) provides information about courses offered by the organization including the Government Audit Training Institute (GATI). For more information send message to pubaffairs@grad.usda.gov

Grant Administration and Audit Resources (www.dhfs.state.wi.us/grants/Resources/IntroRes.htm) Web site from the Wisconsin Health and Family Services Department provides links to Federal sites, Audit Requirement sites, Department resources and more.

Group of 100 (www.group100.com.au/home.htm) Web site for an association of senior accounting and finance executives representing major public companies and government owned enterprises in Australia includes commentary on relevant policies and issues.

Guam Office of the Public Auditor (<http://guamopa.com/>) Web site provides information about the office, access to audit reports, links to other resources and more.

Guide for Reviewing Cost Estimates (<http://www.hq.navy.mil/NavalAudit/guide.pdf>) from the Naval Audit Service provides directions for documents prepared under the commercial activity program.

Guide to Auditing and Reporting for Illinois Public Local Education Agencies (www.isbe.state.il.us/SFMS/AuditGuide/Audit%20Guide.pdf) guide for certified public accountants who assist Local Education Agencies (LEAs) in preparing financial reports and audit LEAs to satisfy the requirements of the Illinois State Board of Education.

Guide to auditors and users of a TPSP audit report in a WebTrust engagement ([www.cica.ca/cica/cicawebsite.nsf/public/SPASWebTrust/\\$file/e_wtguide.pdf](http://www.cica.ca/cica/cicawebsite.nsf/public/SPASWebTrust/$file/e_wtguide.pdf))

Guide to Auditing Defense Acquisition Programs Critical Program Management Elements (www.dodig.osd.mil/audit/pmeguide.html) from the DoD Inspector General.

Guide to Best Practices for Contract Administration (www.arnet.gov/Library/OFPP/BestPractices/BestPCont.html) from the Office of Federal Procurement Policy.

Guide to Best Practices for Performance-Based Service Contracting (www.arnet.gov/Library/OFPP/BestPractices/PPBSC/BestPPBSC.html) from the Office of Federal Procurement Policy.

Guide to Cost Based Decision Making (www.sao.state.tx.us/Resources/Manuals/Cost/) from the Texas State Auditor's Office, is designed to assist management in developing more comprehensive cost accounting information to enhance the ability of decision makers to identify, analyze, and control the causes of costs, as well as establish links between cost information and program efficiency and effectiveness.

Guide to Data Protection Auditing (www.dataprotection.gov.uk/dpaudit/index.htm) from the UK Information Commissioner's Office. Includes a step by step guide to the audit process, forms and checklists and more.

Guide to Minimizing Computer Theft (www.rcmp-grc.gc.ca/html/sip6.htm) provides information on methods to safeguard computer assets.

Guide to Performance Measurement (www.fpm.com/journal/mattison.htm) from the Foundation for Performance Measurement provides non-financial indicators.

Guide to Software Management (www.bsa.org/freeware/govguide.pdf) is a publication from the Business Software Alliance that includes sample letters, forms and more to manage software.

Guide to the World Wide Web for Research and Auditing (www.tetranet.net/users/gaostl/guide.htm) David Henry of GAO, provides auditors with the basic instructions to use the Web as an auditing/research tool.

Guidelines for Congregational Treasurers (www.elca.org/ot/congregations/guidline.html) guidelines for treasurers of the Evangelical Lutheran Church includes an audit program.

Guidelines for Dealing with Fraud and Corruption (www.asosai.org/fraud_guidelines/) from the Asian Organization of Supreme Audit Institutions

Guidelines on Best Practice for the Audit of Privatisations (www.nao.gov.uk/intosai/wgap/bestprac.htm) from International Organization of Supreme Audit Institutions

GuideStar (www.guidestar.org/index.html) is a searchable database of more than 620,000 nonprofit organizations in the United States. Search 990's and more.

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Hacked (www.2600.com/hacked_pages/) provides reproduced copies of hacked Web sites. This is a good site for auditors that are looking at the risks of connecting to the Internet and setting up organizational Web sites.

Hacking Exposed (www.hackingexposed.com) Web site provides information about the book and links to resources and tools.

Handbook for Audit Committee Members (www.gt.com/resources/assurance/hand/handtoc.html) Good reference from Grant Thornton, for auditors that need to provide guidance to the Audit Committee. Includes sections on reviewing internal controls and working with internal auditors.

Handbook on Fraud Indicators for Contract Auditors (www.dodig.osd.mil/audit/igdh7600.pdf) is the DoD Inspector General guide on contract fraud.

Harborview Partners (www.harborviewpartners.com) Internal Audit and Business Advisory Services Web site contains articles on governance related topics.

Harcourt Brace Professional Publishing (www.hbpp.com/) site provides information about their accounting and auditing research material and services. Site sponsors the CPA's Weekly News Update and each week highlights the top five Accounting Web sites.

Harris County, Texas Auditor's Office (www.co.harris.tx.us/auditor/default.html) Site includes information about the office, staff, organization charts and financial information.

Harvard University Internal Audit (www.harvard.edu/internal_audit/HUIA.html) site provides information about the Office, audit tools and techniques, policies and procedures, and publications on passwords and software copyright. The questionnaire for conducting a departmental review is a useful document that can be customized by other audit organizations.

Healthcare Financial Management Association (www.hfma.org) professional association for financial professionals in the healthcare field. Provides information about the association, publications, special interest groups such as a CFO forum , professional certification programs and more.

Health Care Financing Administration (www.hcfa.gov) Web site of the federal agency that administers Medicare, Medicaid and the State Children's Health Insurance Program.

Health and Human Services Office of Audit Services (www.hhs.gov/progorg/oas/index.html) Web site provides reports, manuals and guides, employment opportunities and more.

Health and Human Services Office of the Inspector General (www.dhhs.gov/progorg/oig/) Web site provides information about the office, audit and inspection reports and a link to the HHS Redbook, a compendium of OIG recommendations that have not been substantially implemented.

The Henderson Group (www.stuhenderson.com/) web site of a consultant/trainer specializing in information security and IS audit. Site provides free newsletters, articles, support for user groups, links to other interesting sites, and information about the firm.

Henrico County Internal Audit (www.co.henrico.va.us/audit/) Web site contains information about their Mission, Staffing,, Audit Committee, Audit Charter, email contacts, External Audit and the Office History.

Hillsborough County Schools Internal Audit (www.sdhc.k12.fl.us/br/aud_aud1.htm) Web site of the department provides information about the audit team, and a link to the school bookkeeping handbook.

HIPAA Security Presentation (www.netconsystems.com/hipaa_main_frame.htm) provides information about the Health Insurance Portability and Accountability Act, the requirements and guidelines for implementing

Hiring Policies and Procedures Manual (vms.www.uwplatt.edu/~pers/contents.htm) from the University of Wisconsin Platteville provides a good example of guidelines for a human resources department.

Hoffmann Investigations (www.hoffmann-detectives.nl/0/invhome.htm) Web site provides fraud tips for business and industry including How to prevent fraud with the cash register and preventing embezzlement with expense accounts.

Home Office Computing (www.smalloffice.com/) site contains resources and information for running a successful small business.

Hong Kong Audit Commission(<http://www.info.gov.hk/aud>) is one of the oldest departments in the Hong Kong Government. The site includes information about the office, types of audits performed, links to audit reports and more.

Hoover's Online (www.hoovers.com) Web site for the business network with company and industry information, career development, business travel and more.

Horwath Software Services (www.horwathsoftware.com) provide a variety of Audit Automation, Risk Management and Computer Security products together with strategic advice, systems development, implementation assistance, training, and support. They are specialists in providing software development, consulting, training and support software for Internal Audit, Risk Management Quality Control, Computer Security, Fraud Investigation and other similar departments.

How Fraud Hurts You and Your Organization (www.aicpa.org/antifraud/training/homepage.htm) is a training program jointly developed by the AICPA and the Association of Certified Fraud Examiners.

Howard County Auditor's Office (www.co.ho.md.us/auditor/index.htm) Web site for this Maryland local government jurisdiction includes background information, Charter, links to audit reports and more.

How to Detect Counterfeit Money (www.treas.gov/usss/money_detect.html) provides guidance from the U.S. Secret Service.

HR Links (www.shrm.org/hrlinks/) The Society for Human Resource Management maintains this homepage of human resource links on the Internet. The site includes links to information on compensation and benefits, diversity, flexible work arrangements, labor relations, safety and health and more.

H.U.D. Audit Guides (www.hud.gov/oig/oigguide.html) provides a link to their consolidated audit guide.

HUD OIG (www.hud.gov/oig/oigindex.html) The U.S. Department of Housing and Urban Development Office of the Inspector General Web page includes a mission statement, hotline information, list of IG offices, testimony from the IG, the semiannual report to Congress and audit reports covering management of programs by HUD and others, technical assistance and useful information about audit requirements and links to other audit related information and search tools.

Human Resource Management Self-Assessment Guide(204.65.216.3/hrman/default.htm) from the Texas State Auditor's Office serves as a tool for evaluating areas to improve. Shows organizations how to address identified deficiencies in human resource management.

Human Resources and the Internet

www.ilr.cornell.edu/library/reference/GUIDES/HRI_Manual/default.html

site provides human resource professionals links to Web sites, articles, and programs on how the Internet can aid in their work. Topics such as Diversity in Employment, Retirement, and Benchmarking and Best Practices link to a multitude of information from sources including the US government, the International Personnel Management Association, and Institute for Global Communications. There are also links to online human resources magazines; Internet, Intranet, and HTML guides; and more.

Hyperstat Online (www.ruf.rice.edu/~lane/hyperstat/contents.html) is an introductory hypertext statistics book that auditors will find useful as a refresher text. The site also provides links to other related statistics sites.

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IBM Security and Audit (www-1.ibm.com/servers/eserver/zseries/zos/racf/presentations.html) archive of presentations on various IBM products

ICAA (www.icaa.org.au) The Institute of Chartered Accountants in Australia maintains a site on the Web and a site on CompuServe. There is general information about the Institute, membership, student news, and more.

ICAT Metabase (<http://icat.nist.gov/icat.cfm>), a product of the Computer Security Division of NIST, is a searchable index of information on computer vulnerabilities.

I.D.E.A. - Data Analysis Software (www.caseware-idea.com). Web site provides information about the product, a downloadable demo, and application ideas.

IDEA Software Users Discussion List IDEA-LIST is a non moderated discussion list and forum to exchange ideas and information among users of IDEA (Interactive Data Extraction and Analysis). IDEA is a productivity tool for auditors, accountants, and financial managers that can help display, analyze, manipulate, or extract data from other computer systems. Send subscription requests to IDEA-LIST-REQUEST@synapse.net with one line in the body of the letter: SUBSCRIBE IDEA-LIST. For more information, you can e mail him at moconnor@multi.access.com

IDEA UK Users Group (www.ideaukusergroup.com/) objective is promoting a free exchange of ideas, information, and experiences between users of IDEA.

IDEA Users Groups (www.aware.demon.co.uk/IDEA4.htm) provides links or contacts to IDEA groups in England, Scotland and Ireland.

IDEA Users Groups U.S. (www.audimation.com/usergroups.html) provides information about IDEA users groups in the U.S.

Idaho Legislative Auditor (www.state.id.us/legislat/audit.html) Web site provides online executive summaries of legislative fiscal audits for the various departments, boards and commissions of the Idaho state government.

IFCI Risk Watch (risk.ifci.ch/) Guide to Regulation and Control of Financial Risk provides an Introduction to Risk, Key Risk Concepts, a Risk Library and Glossary. The site also provides an overview of the 13 key risk concepts.

IGNet (www.ignet.gov) Internet based electronic communications network dedicated to improving the effectiveness of the Inspector General community and to provide public access to IG reports. Site includes links to IG Home Pages, Internet resources via a virtual library, the IGINet Internet Search list, related organizations and more. The site includes the Interactive Yellow Book, a valuable tool for government and non government auditors. The Job Opportunities home page lists IG vacancies and links to other sites related to career planning and job search strategies.

Illinois Auditor General (www.state.il.us/auditor/audhome.htm) Web site provides information about the Auditor General's office, agencies audited and audit reports, career opportunities and more.

Illinois CPA Society (www.icpas.org/) Home page of the state professional association representing Certified Public Accountants. Includes financial management information, articles from Insight Magazine, and links to accounting related resources. Some areas of this site are restricted to members.

Importer Audit Program (www.fpc.com/audits/import.htm) provides audit procedures and steps used by regulatory auditors for conducting compliance audits of Importer's customs systems.

Independent Commission Against Corruption (www.icac.nsw.gov.au/) exposes and minimizes corruption involving the New South Wales public sector through investigation, corruption

prevention and education. Site features include background information on the Commission, publications, reports and more.

Independent Public Accountant Guidelines

(http://www.state.sd.us/legislativeaudit/IPAs/ipa_guidelines_all.htm) provides guidelines and procedures including RFP's for governmental entities selecting auditors for South Dakota operating units.

Indiana State Auditor (www.state.in.us/acin/auditor/index.html) Web site provides information about the office, staff and more.

Indiana State Board of Accounts (www.ai.org/sboa/) Web site provides information about the office, guidelines, manuals, reports, job opportunities and more.

Indiana University Internal Audit (www.indiana.edu/~iuaudit/main.html) Web site provides information about the staff, organizational structure, information and publications and more.

Indirect Cost Guide Web Page (www.usia.gov/abtusia/legal/icguide/intro.htm) The Office of the Inspector General at the U.S. Information Agency posted a downloadable copy of OMB Circular A122-A Guide for Establishing Indirect Cost Rates for Nonprofit Organizations. For more information send message to RASTOR@USIA.GOV

Information Management Forum (www.infomgmtforum.com/) International association of information and business executives. Site provides information on strategic uses for information technology and implementation planning and management. Discussions include current trends, Year 2000 issues, and more. There are abstracts of reports on technology research, technology management, and transcripts of CIO presentations.

Information Security and Computer Audit Web Resources

(favorites.powersearch.com/published/view.asp?DID=851570) from Corporate Computer Consultants Limited, a UK management consulting firm.

Information Security Discussion List INFSEC-L is a non moderated Internet discussion list intended to foster open and constructive communication among information security and auditing professionals in government, industry, and academic institutions. Discussion encouraged on a broad range of topics and issues related to information security. Initial subscriptions to the list are screened by the list owner to ensure addition of only appropriate individuals. Send subscription request to listserv@etsuadmn.tamu.commerce.edu with one line in the body of the letter: SUB INFSEC-L your name.

Information Security Jargon Buster (www.cccl.net/information/jargonbuster.html) from Corporate Computer Consultants Limited, a UK management consulting firm.

Information Security SWAT Team (www.axent.com/swat/swat.htm) is a compendium of security resources for the advanced user from a security vendor, Axent Technologies. Categories include Attack Signatures, Threats, Security Tasks, Security Resources and Hacker Links.

Information Security Zone (www.information-security-zone.co.uk/) Web site from a corporate training company with a multitude of links to sites on topics such as general security, viruses, cryptography, firewalls and more.

Information Systems and E-Banking (www.fdic.gov/regulations/information/index.html) from the FDIC provides U.S. federal regulatory examination procedures for banks.

Information Systems Audit Mailing List is an e-mail list dedicated to the discussion of topics related to Information Systems Audit, in order to complement and segment (but not to substitute) the CISACA list. The official language of this new list is Portuguese, so it may be interest, primarily, for ISACA members of Brazil and Portugal, but everyone will be welcome. For more information contact Ronaldo Andrade Deccax <deccax@csn.com.br>

Information System Audit and Control Association (ISACA) on the Internet

CISACA-L. The list is meant to encourage professional discussion and is open to all information system auditors. To subscribe send a one line message to majordomo@purdue.edu with the message SUBSCRIBE CISACA-L (yourname). Leave the subject line blank. Messages sent to CISACA-L@purdue.edu will be distributed to all subscribers. There is a digest version available as well. If you have any problems please send email to OWNER-CISACA-L@purdue.edu

ISACA Discussion Forums - ISACA and ITGI have established several listservs to enable interested parties to find the group most suited to their professional interests. Each listserv offers excellent opportunities to share advice; seek assistance and raise pertinent questions. Go to www.isaca.org and click on “chapters” and then click on “Join an online discussion forum listserv”

ISACA Foundation (www.isaca.org) home page of the organization provides information about membership, certification, education, chapters and more.

ISACA Central Indiana Chapter (www.adpc.purdue.edu/CISACA/main.htm) provides information about chapter events and links to other Web sites. For more information contact jreinha@indiana.edu

ISACA Central Maryland Chapter (ubmail.ubalt.edu/~gfilomena/isaca/isacatop.html) provides information about monthly meetings, newsletter, membership, certification, conferences, technical articles and more. For more information contact Guy_W_Filomena@BGE.com

ISACA Chicago Chapter (www.isaca-chicago.org) provides information about monthly meetings, newsletter, conferences, job opportunities, auditing resources and more. For more information contact GMoraetes@GNN.com

ISACA Houston Chapter (www.isacahouston.org) Web site provides information about the Chapter, events, officers, and more.

ISACA Illini Chapter (www.cnsnet.net/org/isaca/) Site of the Central Illinois Chapters of ISACA includes information about the organization, career opportunities, professional education and audit and research links.

ISACA London Chapter (members.aol.com/isacalondn/) Web site provides information about the Chapter, certification, chapter meetings and links to audit resources.

ISACA National Capital Area Chapter (www.isaca-washdc.org) provides information about monthly meetings, newsletter, membership, certification, conferences, technical articles and more. For more information contact jahuja@cpcug.org

ISACA New England Chapter (challenge.tiac.net/users/isacane/index.html) provides Calendar of events, information about the New England Chapter, and a history of ISACA. For more information contact buchanan@tiac.net

ISACA New York Metropolitan Chapter (www.isacany.org/) site includes local chapter information, the CISA program, and links to sites of interest including audit and unique security resources.

ISACA Philadelphia Chapter (www.libertynet.org/~isaca/) Home page of the Philadelphia Chapter of ISACA provides information about the organization, local events, newsletter, links to other related resources and more.

ISACA Puget Sound Chapter (www.isaca-psc.org) provides information about monthly meetings, newsletter, membership, certification, conferences, and links to other sites.

ISACA St. Louis Chapter (www.iwc.com/isaca/) Web site provides meeting information, job listings, a Chapter history, links to other related organizations and more.

ISACA Toronto Chapter (www.isaca.toronto.on.ca/auditres.html) The Toronto Chapter of ISACA includes a page of links to Audit Resources on the Internet including UseNet news groups.

Information System Security Review Methodology (www.nao.gov.uk/intosai/edp/issrmeng.pdf) is a pdf document prepared by the International Organization of Supreme Audit Institutions in October 1995.

IS Auditing Business Research Projects (www.csupomona.edu/~cis/gallegos/msbaproj.html) Web site containing project topics and abstracts for student research going back to 1983. Many recent projects cover Internet related topics.

InformationActive, Inc. (www.informationactive.com/ad/?aid=201) vendor of an Excel data analysis and manipulation tool called ActiveData for Excel. [Click here for info about ActiveData For Excel.](#)

Information Technology Investment Management Guide (www.gao.gov/special.pubs/ai00155.pdf) from the U.S. General Accounting Office provides a framework for evaluating investments in IT.

Information Technology Performance Measures (www.oirm.nih.gov/itmra/perform.html) web site from the National Institutes of Health provides performance measures for help desks, LANs, links to other sites and more.

Information Technology Security Checklists (<http://csrc.nist.gov/pcig/cig.html>) multitude of security checklists and guides from the NIST Computer Security Division.

InformationWeek Interactive (www.iweek.com) IW is a weekly newsmagazine oriented to business and technology managers. Frequently covers issues of interest to auditors on topics such as security and software management. Good resource for auditors to stay current on information technology hot issues. Provides WAIS search for back issues.

InfoSec Heaven (all.net) Web site of Dr. Fred Cohen provides a comprehensive database of information security links and articles separated into categories of attacks and defenses and viewpoints. There is also a link to the InfoSurety Database at Sandia Labs.

INFOSYSSEC (www.infosyssec.org/infosyssec/index.html) is a comprehensive computer and network security resource on the Internet for Information System Security Professionals. Includes research resources, articles, news, virus alerts, links to security site search engines and more.

Infowar.com (www.infowar.com/) Winn Schwartau's comprehensive Web site on information security. Premier site for information security resources and links. Categories include tools, utilities & jobs, resources, survey & studies, discussion and chat groups, the Journal of Infrastructural Warfare and more.

Ink-e Media (www.ink-e-media.com) Web site of a consultant in the field of education and training, delivering training solutions and educational courses – particularly in the domains of Audit, IT Security and Corporate Skills Development. Site includes downloadable checklists.

Inside Fraud Bulletin (www.insidefraud.com) is a publication from Maxima Group that focuses on all aspects of fraud including embezzlement, management fraud, audit and more. The Web site has links to past issues.

Inside Sarbanes-Oxley (www.insidesarbanesoxley.com) delivers a manageable view of the volumes of published information on the topic including specific links to valuable webcasts, articles, books, and core legislative actions.

Inspector General Social Security Administration (www.ssa.gov/oig/oig1.htm) Web site provides information about the Office, audit reports, job announcements and more.

Institut des Auditeurs-Conseils Internes (www.iaci.lu/) Web site of the Institute of Internal Auditors of Luxemburg. (French language only).

Institut de l'Audit Interne (www.ifaci.com/) Web site of the Institute of Internal Auditors of France (French language only).

Institute of Chartered Accountants of England and Wales (www.icaew.org.uk) This is the site of the ICAEW Summa Project Accounting Information Service World Wide Web information server for accounting academics, students and professionals. The project is funded by a grant from research committee of the ICAEW. The WWW site is at the University of Exeter, Devon, UK. Provides access to a number of accounting, auditing, and finance related resources such as FINWeb, EDGAR, the Security and Exchange Commission's online database, the Financial Executive Journal, Global Network Navigator (source of information about Internet resources), and more

Institute for Business and Professional Ethics (www.depaul.edu/ethics/) Web site at DePaul University devoted to the subject of ethical behavior. Includes professional and ethics resources, an ethics calendar, Ethics Beat and more.

Institute for Global Ethics (www.globalethics.org) Web site contains articles and resources relating to business ethics.

Institute of Certified Management Accountants (www.cmaweblines.org/) Web site provides information about the organization, certification requirements and more.

Institute of Chartered Accountants of Ontario (www.icao.on.ca) site provides information about the Institute, upcoming events and more.

Institute of Internal Auditors (IIA) Resources on the Internet.

IIA The Institute of Internal Auditors established email addresses for the Headquarters staff. Address email by using the first initial of the staff member's first name plus their last name followed by @theiia.org. General inquiries can be sent to iia@theiia.org

Institute of Internal Auditors Inc. (www.theiia.org) The IIA Homepage provides information about the Institute, its mission, programs and services. The site is organized under the various centers for business, learning, and practices. The global audit resource center has links to industry and audit specialty groups, discussion groups, forums, and a site for IT auditors.

IIA Central New York Chapter (sumweb.syr.edu/internal_audit/iia.htm) Home page includes list of meeting, conferences and seminars, links to IIA, ISACA, and Audit/Security home pages.

IIA Central Ohio Chapter (www.theiia.org/centohio/) Web site provides information about the organization, past newsletters and more.

IIA Charlotte Chapter (www.charweb.org/organizations/professional/iia/iia.htm) site provides information about the local chapter, dinner meetings, seminars and links to other sites.

IIA DC Chapter (www.dciia.org/) Web site provides information about the organization, Chapter officers and links to other related sites.

IIA Hawaii Chapter (hei01.hei.com/~iia/) site provides a history of the Chapter and links to audit related sites. The Chapter's Newsletter, The Bottom Line, containing articles on internal auditing is also available.

IIA New York Chapter (www.nyiaa.org) includes information on meetings, membership, Statement of Responsibilities, Objectives, Code of Ethics and more.

IIA Salt Lake City Chapter (www.viphosting.com/~slciia/) site provides information about the Chapter, newsletters, seminars and dinner meetings, and links to other IIA chapters and Headquarters.

IIA San Jose Chapter (www.sjiia.org/) site provides a calendar of events, seminar schedule, newsletter articles, employment information, links to audit sites and more. For more information send message to twaltz@netgate.net.

IIA Spain (www.iai.es/) Web site provides information in Spanish about the Institute and what it offers to auditors (International).

IIA Twin Cities Chapter (www.iiatc.com/) Home page of the Minneapolis/St. Paul IIA chapter provides the newsletter, and other information about the IIA.

IIA United Kingdom (www.iaa.org.uk/) Web site for the Institute of Internal Auditors UK and Ireland includes links to publications, training, recruiting and a special knowledge center providing information on Internal Auditing issues.

Institute of Management Accountants (www.imanet.org) Web site provides comprehensive information on IMA program's and services. Includes Cases from Management Accounting Practice, Statement on Management Accounting 4 P, Practices and Techniques for implementing Activity Based Costing, and more.

Institute of Management Accountants ILLOWA Chapter (www.netexpress.net/~ima/) is the Iowa and Illinois Chapter Web site for this professional association. Includes information about the chapter, the Institute, educational opportunities, newsletters and more.

Institute of Management and Administration (IOMA) (ioma.com/ioma/) the leading publisher of business and management information. Each month their newsletters bring actionable, productive articles to managers and executives in virtually every industry sector, all at the same high editorial standards that challenge the popular cliches that fail to address today's new and pressing problems. The Administration section includes an Accounting and Taxation category with links to a number of other sites mentioned in the ARL.

Institute for Professionals in Taxation (www.ipt.org/) Web site for a professional organization dedicated to minimizing the cost of tax administration and compliance for ad valorem and sales and

use taxes. Site provides information about the organization, employment opportunities, research links, reference materials and more.

Insurance Fraud Bureau of Massachusetts (www.ifb.org/) is a unique and multifaceted investigative agency dedicated to the systematic elimination of fraudulent insurance transactions. Features include their quarterly publication; FocusFraud, and links to other law enforcement, crime prevention and research organizations.

Insurance Fraud Fightback Site (www.geocities.com/ResearchTriangle/1528/) was designed to stimulate discussion among auditors and fraud examiners about ways of expanding our toolkits via the inclusion of state-of-the-art electronic tools to proactively seek out insurance fraud activities. Site includes articles written by the site developer and links to other related resources.

Insurance Fraud Management Advisory Panel (www.aisg.org/ifm/ifm.html) is an organization that brings together property/casualty fraud units and claims management to share information and build effective anti-fraud programs.

Insurance Internal Audit Group (www.iiag-info.org) Web site provides information about the group and their meetings.

Inter-Agency Benchmarking and Best Practices Council (www.va.gov/fedsbest/index.htm). Site created as a central resource for sharing information on benchmarking and best practices. Includes a code of conduct for benchmarking, databases for best practices and bpr, links to other related sites and more.

Internal and External Audits (www.occ.treas.gov/handbook/Audit.pdf) from the Comptroller of the Currency provides information about auditing in the banking industry.

InternalAudit.net (www.internalaudit.net/) is a portal for audit professionals providing links to resources, forums, news and more.

Internal Audit Benchmarking Association (<http://iabenchmarking.com/index.html>) organization of corporate internal audit departments that conduct benchmarking studies to identify practices that improve the overall operations of members.

Internal Audit Compliance Checklists (gaming.state.nv.us/iacc_list.htm) from the Nevada Gaming Commission and State Gaming Control Board provides a walk through and testing procedures for each type of game. (Industry Code 7600)

Internal Audit Manual (www.dodig.osd.mil/audit/manual.pdf) from the U.S. Department of Defense.

Internal Audit Newsgroup (Alt.business.internal-audit) Internal audit newsgroup formed September 5, 1994 for discussion of internal auditing related subjects. Open forum to share ideas, proposals, experiences, hopes, fears, and vulnerabilities. Access via usenet newsreader or on America Online Internet Center or GO Usenet on CompuServe.

Internal Audit Performance Measures and Indicators

(www.shefc.ac.uk/content/library/others/audit/annex%20e%20-%20aug.html) from the Scottish Higher Education Funding Council provides examples from their Code of Audit Practice.

Internal Audit Stakeholders (athens.bitwise.net/iawww/) is a database of Internal Audit professionals that have voluntarily listed their names, areas of interest, and e-mail addresses on the Internal Auditing World Wide Web site. This is a great resource for auditors looking for peer professional contacts. Look in the People Section.

Internal Auditing - A Risk Based Approach (www.internalaudit.biz) an interesting approach to the subject by David M. Griffiths includes an introduction, details of how to deliver risk-based internal auditing, the benefits of the methodology and more.

Internal Auditing and Fraud Investigation (users.aol.com/marksimms/mrsweb/index.htm) Site focuses on topics dealing only with internal auditing or fraud investigations. Includes links to relevant articles and Web resources.

Internal Auditing Resource Center (members.tripod.com/~sisaac/index.html) Web site from Automation Consulting links to auditing software, auditing sites and more.

Internal Auditing World Wide Web (IAWWW) www.bitwise.net/iawww Developed as a prototype demonstration project, the site functions as a warehouse of information and knowledge pertaining to the Internal Auditing profession and functions across associations, industries and countries. This is a premier source of information on the Internal Auditing profession. Send email to jkpmjp@ix.netcom.com

Internal Auditors Study Group (<http://www.restaurant.org/studygroups/ia/index.cfm>) is comprised of internal auditors from chain restaurants that belong to the National Restaurant Association.

Internal Control (137.21.52.50/CTRL.HTM) from the State University of New York at Brockport provides information about their program. The site includes a definition, human resource internal controls, general and specific standards and more.

Internal Control and Financial Management Manual (www.state.ct.us/otc/accd1r1/acctitl.htm) is Connecticut's Accountability Directive issued jointly by the Office of the State Comptroller, Office of Policy and Administration and the Auditor of Public Accounts.

Internal Control Audit Program (www.utsystem.edu/AUD/programs/internal.htm) from the University of Texas.

Internal Control Guide (www.icaew.co.uk/internalcontrol/) draft from the ICAEW provides internal control guidance for directors of listed companies incorporated in the United Kingdom.

Internal Control Guide (www.jhu.edu/~oams/guide/guide.htm) developed by Johns Hopkins University. The Guide focuses on the policies and procedures of the University but could easily be adapted to other organizations.

Internal Control Guide (www.state.ma.us/osc/homeview/CONTROL/Contents.htm) Massachusetts Comptroller General guide for state departments. Straight-forward format that could be adopted by other auditors in recommendations.

Internal Control Handbook (www.occ.treas.gov/handbook/intcntrl2.pdf) from the Comptroller of the Currency.

Internal Control Management and Evaluation Tool (www.gao.gov/new.items/d011008g.pdf) from GAO.

Internal Control Minimum Procedures (www.gaming.state.co.us/icconten.htm) provides forms and control procedures for gaming operations. (Industry Code 7600)

Internal Control Resources (pw1.netcom.com/~jstorres/internalaudit/index.html) Web site has a comprehensive set of links to articles, books, organizations, resources and more.

Internal Control Resources (www.ofm.wa.gov/policy/intrctrl.htm) from the State of Washington, Office of Financial Management provides tools such as checklists, ICQs and self-assessment questionnaires for understanding risks and identifying applicable controls.

Internal Controls: A Guide for Directors (www.occ.treas.gov/IntCtrl.pdf) pamphlet from the Comptroller of the Currency.

Internal Financial Controls for Charities (www.charity-commission.gov.uk/cc8.htm) provides guidance for non-profit organizations with basic controls, controls over receipts, expenditures, purchases and assets.

Internal Fraud Vulnerability Assessment Tool (www.ifvat.com) Web site provides information about the Web based application, fraud indicators and more.

Internal Peer Review Guide (www.va.gov/oig/52/peer/ipr.htm) from the U.S. Veteran's Administration Office of Inspector General provides a means to assess conformance to the Comptroller General's Government Auditing Standards (GAS) and Office of Audit directives.

Internal Revenue Service (www.irs.ustreas.gov/) site of the IRS Digital Daily providing access to tax forms and publications for businesses and individuals, and more. There is a text only version at www.irs.ustreas.gov/plain/ for auditors with slower connections.

I.R.S. Internal Revenue Manual

(<http://www.irs.gov/taxpros/display/0,,i1%3D5%26genericId%3D21027,00.html>) provides procedures, audit guidelines, industry handbooks and more.

Internal Review Guide (www.asafm.army.mil/ir/irgd/ir-gd.htm) from the U.S. Army provides details of the process used in conducting audits of their operations. Excellent example of a comprehensive audit program targeted toward meeting customer needs.

International Association of Bookkeepers (www.iab.org.uk) Web site for the longest established professional body for bookkeeping provides information about the association, certification and more.

International Association of Computer Investigative (IACIS) (www.cops.org) is an international volunteer non-profit corporation composed of law enforcement professionals dedicated to education in the field of forensic computer science. Resources for auditors include forensic procedures, a discussion list and more.

International Association of Financial Crimes Investigators (www.iafci.org) is a NPO for individuals that share information about financial fraud, fraud investigation and fraud prevention methods in the financial payment industry.

International Business Ethics Institute (www.business-ethics.org) Web site provides information about the organization and other resources.

International Compliance Association (www.int-comp.org) is a non-profit making professional organization dedicated to the furtherance of best compliance and anti money laundering practice in the financial services sector. The Web site contains information about membership, money laundering, training and more.

International Computer Security Association (www.ncsa.com) ICSA (formerly NCSA) established a site on the WWW for Information Security, Reliability and Ethics. NCSA manages this site in addition to the CompuServe forums which host on line training seminars, public forums and libraries. NCSA's InfoSecurity Resource Catalog provides information on books, guides, training and tools. This site provides an overview of why the issue of computer security is important. Highlights includes NCSA's role and services offered. The Computer Ethics and Responsibilities section includes files relating to the basic principles such as: Unacceptable Internet Activity, Ten Commandments of Computer Ethics, Privacy Policy for Corporate Electronic Messaging and Electronic Commerce Business Cybernetics. The Information Security Resource section includes the OnLine Catalog of InfoSecurity Resources, links to other security related resources and security vendors. For information about the NCSA send an email message to info@ncsa.com and you will receive a reply within minutes about services available

International Federation of Accountants (www.ifac.org/) Home page of the worldwide organization for the accountancy profession. Site provides information about the organization, standards, discussion papers and more.

International Finance and Commodities Institute (IFCI) (Finance.Wat.ch/ifci) Foundation promoting the understanding of financial risk management instruments and commodities. Site includes links to financial and derivative related Web sites. The homepage includes a query box to locate specific information within the site. Timely reports, research papers, listings of education

and information products make this a worthwhile site for auditors, accountants and financial professionals that need information on financial instruments.

International Financial Encyclopedia (www.euro.net/innovation/Finance_Base/Fin_encyc.html) Web site of an Interactive Financial Encyclopedia. There is also a link to Innovation's Guide to Management and Technology, an online book that is a professional's survival guide for technology in the information age. Book sections include Accounting (Control and Monitoring), Finance, and Economics. This is an excellent desktop reference for auditors interested in the impact of technology on the organization.

International Group of Accounting Firms (www.igaf.org/) Worldwide organization of CPA's, CA's or their professional equivalents.

International Internal Audit Bulletin, established by The ACCA, is sent free of charge to any internal auditor who provides their e-mail address to Mary-Louise Wedderburn (wedderm@acca.org.uk) or the bulletin editor Andy Wynne (bulletin@lineone.net). Provides up-to-date news, information and comment from and to internal auditors across the world. (Knowledge Assembly Resource)

International Intelligence Ltd. (www.int-int.co.uk/) is a security/intelligence consultancy with resources for surveillance, investigation, due diligence and more.

International Organization on Computer Evidence (www.ioce.org/) an international forum for law enforcement agencies to exchange information concerning computer investigation and computer forensic issues. Includes conference proceedings, downloadable information and more

International Organization of Supreme Audit Institutions (www.intosai.org) provides information and links to International audit organizations. Available in English, French, German and Spanish.

International Organization for Standardization (ISO) Online (www.iso.ch/) is the organization that developed standards for quality management, established an online support unit to provide facts on ISO 9000. The ISO 9000 Forum provides answers to various frequently asked questions as well as background information on the standard.

Internet Administration Policy Guide (www.elronsoftware.com/) provides an executive overview on the subject and includes an acceptable usage policy template.

Internet Archive (www.archive.org) is a public nonprofit that was founded to build an 'Internet library,' with the purpose of offering permanent access for researchers, historians, and scholars to historical collections that exist in digital format.

Internet Credit Union Training (www.cuaudit.com/) provides online training opportunities for credit union management and volunteers.

Internet Essentials (members.home.com/nhannon/news.html) is a newsletter for financial professionals available over the Internet. To subscribe to the weekly newsletter notification which provides the table of contents, send an email to InternetEssentials2001-subscribe@egroups.com.

Internet Fraud Complaint Center (www.ifccfbi.gov) is a site jointly sponsored by the F.B.I. and the U.S. Justice Department.

The Internet Glossary of Statistical Terms

(<http://www.animatedsoftware.com/statglos/statglos.htm>) offers definitions for terms via a standard alpha listing or in an innovative "Suggested Learning" order.

Internet Guide for Accounting Discussion List (www.swcollege.com/acct/inet_acct/subscribe.html) is for exchanging information relating to accounting professionals' use of the internet. Free subscription available from the site.

Internet Guide to the U.S. Government (www.uncle-sam.com/guide.html) Web site provides links to all branches of the Federal government, independent agencies and commissions.

Internet Learning Materials for MBA Students (bized.ac.uk/fme/) Web guide from BizEd focused on MBA studies. Sections provide links and research tips for accounting and finance, business economics, human resource management, marketing, strategy, and operations management.

Internet Prospector (w3.uwyo.edu/~prospect/) is a research oriented Web site for the nonprofit community. The site is updated monthly and provides links to search tools and information that auditors can use. There is a monthly newsletter subscription (free) available on the site so that you can receive the updates via email,. (Knowledge Assembly Resource).

Internet Research Course (www.ffg.com/courses/) is a free subscription email course from ForeFront a developer of Internet software productivity products. Course includes sections on Effective Search Techniques, Internet Search Engines and How They Work, A Step by Step Process for Gathering and Organizing Internet Information and more. Auditors will find this a useful addition to their Internet audit toolkit.

Internet Security Policy Guide (csrc.nist.gov/isptg/) from the NIST Special Publication series is designed to assist organizations create an Internet-specific information security policy.

Internet Security Systems (iss.net) is a vendor of network security software. This site provides information on their products and FAQs on security, a list of security discussion groups and links to other security sites. There are also downloadable free security tools available from ISS. The site contains an article on the threat of hacking which is worthwhile reading for an understanding of the threats present on the Internet. For more info send e mail to iss@iss.net.

Intranet Application Security Checklist (www.infoseceng.com/intra.htm) lists threats and possible mechanisms an information security administrator can use for checks and balances.

[Introduction to the SAP/R3 System Focusing on Audit Aspects](#) is a well known SAP Audit Manual in use by many IT auditors in Europe.

Inventory Best Practices (<http://listener.uis.rochester.edu/audit/inventory.htm>) Web site from the University of Rochester provide a list of inventory best practices.

ISSA (www.issa-intl.org/) Site of the Information Systems Security Association provides information about this international organization of information security professionals. There are links to security-related sites, security tools and utilities, and security related list servers.

IS Audit and Security Review Kits (<http://af.gallaudet.edu/audit/kits.html>) from Gallaudet University includes ready-to-use IS/IT audit program and security review kits. The kits contain a statement of purpose, scope, review steps, and/or a set of questions organized to lead you through the audit or review. This is an excellent site for jumpstarting an IS security review or audit.

Investigations Manual (www.ig.navy.mil/Publications_Investigations_Manual_Frame.html) excellent guide for conducting investigations from the Office of the Naval Inspector General's office.

Investigators Guide to Sources of Information (www.gao.gov/special.pubs/soi.htm) GAO publication that provides a comprehensive list of resources useful in conducting investigations. The guide is downloadable as a PDF file and requires the Adobe Acrobat reader (also available for download). Guide was updated in April 1997 and now includes a chapter on an Investigator's Guide to the Internet. Auditors will find the selected Internet sites for investigate reference worth reviewing.

Investigators Toolbox (www.virtuallibrarian.com/it/index.html) is a meta-site of links to researcher resources such as companies, databases, and more. Great information resource for auditors

Iowa Office of the State Auditor (www.state.ia.us/government/auditor/index.html) Web site provides information about the office.

Ireland Comptroller and Auditor General (www.irlgov.ie/audgen/default.htm) Web site includes organization details, press releases, publications, and areas of interest/current projects.

IRS Worker Classification Training (www.irs.ustreas.gov/prod/bus_info/training.html). Guide from the IRS provides help in determining whether workers should be classified as an employee or independent contractor.

IS Audit Consulting & Recruiting Services (www.isaudit.com/) Web site with job postings, information on what happenings in the IS job market and more.

IT-Audit (www.it-audit.de/) German discussion and information about it-auditing and it-security (also SAP systems). Site contains discussion, links to related sites and more. (German language only).

ITAudit.org (www.itaudit.org/) is the IIA Web site dedicated to information technology (IT) information needs of auditors at all levels. Features include a Forum for timely, interesting articles on IT topics, a Reference section containing links to useful information resources on the Net including AuditNet[®], a Conference section with threaded and interactive discussions, and a Yellow Pages section containing links to technology products and services auditors need.

IT Cost Benefit Analysis Methodology (<http://www.state.tn.us/finance/oir/prd/cba.html>) from the State of Tennessee.

IT Governance Consultancy (www.isect.com) provides white papers, links to resources for information security, ISO 17799, IT governance and more.

IT Governance Pocket Guide (en.itsmportal.net/binaries/IT-Governance-pocket-guide-sample.pdf) From the IT Service Management Portal is based on COBIT and part of the ITSMF ITSM Library

IT Governance Portal (www.itgovernance.org) is a Web site sponsored by the IT Governance Institute. Designed to help stakeholders achieve critical success by offering information and resources showing how to efficiently and effectively deploy secure, reliable information and applied technology.

ITIL (www.itil.co.uk) is the Web site of the IT Infrastructure Library that is devoted to documentation for best practices in IT service management. The site includes a glossary of terms, self-assessments for service support and service delivery.

ITILsurvival (www.itilurvival.com) Web site with over 100 free info pages on ITIL offers products, services, documents and experiences needed for successful ITIL and IT Service Management projects and implementations.

IT Security Cookbook (www.boran.com/security) is an online self help guide to computer and network security developed for security managers, programmers and system administrators.

IT Service Management Portal (<http://www.itsmportal.com>) is an independent and open internet platform for the global IT Service Management community. The Web site provides links to methods, tools, literature and more.

ITtoolbox Security (<http://security.ittoolbox.com/>) ITtoolbox Security offers forums for technical discussion, an integrated directory, white papers and daily news geared towards Security professionals and users of Security products. The portal also provides content, community, job postings and much more.

IT Training Material from INTOSAI (www.nao.gov.uk/intosai/edp/trainingindex.html) the following training modules have been updated: Auditing System Development Training, IT Security, Business Continuity Planning, and IT Awareness.

I've Got Your Number (www.aicpa.org/pubs/jofa/may1999/nigrini.htm) article in the Journal of Accountancy by Mark Nigrini.

J

Jackson City Internal Audit (www.city.jackson.ms.us/Govt/audit.html) Web site provides general information about the office and email contact addresses.

Jefferson Laboratory Internal Audit Department (www.jlab.org/div_dept/audit/index.html) Web site provides the Charter, Strategy, methodology, reports and workplans and more.

Journal of Accountancy Online (www.aicpa.org/pubs/jofa/joahome.htm) Web site of the AICPA publication provides all the articles available in the print version. Index and archives of past issues are available making this a valuable research tool for auditors.

Journal of Financial Abstracts published by the Financial Economics Network and devoted to the electronic publishing of abstracts in research in financial economics and related topics. The JFA is free and distributed electronically via the Internet. To subscribe send email to Wayne Marr at the following address: MarrM@clermson.edu

Journal of Forensic Accounting (www.rtedwards.com/journals/JFA/) is an independent international forum for the publication of significant research dealing with investigative and forensic accounting, striving to establish a balance between theoretical and empirical studies.

K

K12Audit-L is an e-mail discussion group for public school auditors. The K12Audit-L list is devoted to all things related to public school auditors. If you would like to pose a question, discuss an issue, or share resources with other public school auditors then post the information on this discussion list. Audit work programs submitted to this list will also be posted to AuditNet® Auditors Sharing Audit Programs inventory clearinghouse. To Subscribe to K12Audit-L send an email to imailsrv@list.auditnet.org leave the Subject line blank and in the body type: Subscribe K12Audit-L (your name). Your name will be added to the monthly list. If you need to unsubscribe from K12Audit-L send an email to imailsrv@list.auditnet.org and leave the subject line blank. In the body of the email type: Unsubscribe K12Audit-L (your name). To post information to share with others send your e-mail to K12Audit-L@list.auditnet.org Your message will be distributed to all subscribers. Anyone may post however only subscribers will receive all the messages posted to the discussion forum.

Kansas City Auditor's Office (www.kcmo.org/auditor) Site provides information about the office and the type of audits performed.

Kansas Legislative Division of Post Audit (skyways.lib.ks.us/kansas/kslegPAUD/homepage.html) is the audit organization of Kansas government. The site provides information about the organization, it's functions, missions, goals and performance measures. There are links to other audit organizations, search engines and more.

Keeping Your Site Comfortably Secure: An Introduction to Internet Firewalls

([csrc.nsl.nist.gov/nistpubs/800 10/](http://csrc.nsl.nist.gov/nistpubs/800%2010/)) NIST Special Publication 800 10 provides auditors with an excellent Introduction and overview of firewall issues. Useful document in planning audit reviews of Internet connections.

Kelley Blue Book (www.kbb.com/) provides vehicle values for new and used cars and motorcycles. Good industry standard resource for auditors looking at inventory valuation guidelines for fleet vehicles.

Kentucky Auditor of Public Accounts (www.state.ky.us/agencies/apa) Web site provides information about the office, reports, an employee index and more.

Kentucky Transportation Cabinet External Audit

(www.kytc.state.ky.us/proserv/Audit%20Branch/ex-audit.htm) Web site provides guidance for audits in accordance with FARS. There are links to FARS, administrative polices, a consultant audit guide and more.

KeyAudit (www.keyserver.com.au/keyaudit.html) is a free Software Audit Tool that determines the status of Software License Compliance. Downloads available for Windows and Mac.

Key Server License Management (www.keyserver.com.au/) Web site provides software license management solutions for organizations. Site includes articles about software licensing, product information and a free software audit tool that determines the status of Software License Compliance

King County Auditor's Office (www.metrokc.gov/auditor/) Home Page provides information about the office, email addresses for the staff, a list of current projects, an index of audit reports issued including the executive summaries (organized by agency, topic and year issued), and links to other audit related sites.

Knowledge Base (trochim.human.cornell.edu/kb/index.htm) is an online textbook for an introductory course in research methods. Auditors conducting any sort of online research will find this a useful site.

Knowledge World (www.ec2.edu/kworld/index.html) is a comprehensive Web site covering issues on knowledge management including a small business advisor, education center, white paper and more.

Korean Board of Audit and Inspection (www.bai.go.kr/) Web site for the agency that monitors the performance of Korean government operations. Information available includes a history of the organization, annual report, and links to other Korean sites.

KPMG (www.kpmg.com) site provides information about the organization and links to their global network.

L

La Web de Auditoria (www.lawebdeauditoria.com) is a site in Spanish for the Internal Audit profession in Spain. The site contains a forum, a database to share documentation, and various links.

Lambers CPA Review (www.lamberscpa.com/) Site of the publisher of professional exam review guides for CPA, CIA, and CMA.

LAN Security Guidelines (www.utoronto.ca/security/) Go to LAN Security Guidelines. Site provides checklists for administrators to evaluate and adjust LAN security. This is a comprehensive document that covers everything from access controls to virus protection. Includes a section on LAN Audit considerations.

LawKT.com (<http://law.surfwax.com>) free service from Surfwax allows users to search an index of over 60,000 law firm publications from over 280 law firms. Includes a legal news section that aggregates news on over 1,000 law-related topics Try search terms like Sarbanes-Oxley, internal audit, section 404 and find useful audit documents.

LeaseAudit (www.leaseaudit.com) website contains the role of a lease audit, lease language, court decisions and links to other related sites. There is also information about Lease Audits: The Essential Guide, available from the sponsor of the site.

Legal/Accounting Web (www.cloud9.net/~kvivian/html/legal_accounting_web.html) site from Kaye Vivian, a marketing communications consultant, provides comprehensive information on marketing and practice development for professional firms. Includes links to sites, articles, jobs, marketing tips and more.

Legal Compliance Audit Guide (www.sulcag.sao.state.ut.us/welcome.htm) from Utah provides guidance to auditors reviewing state programs.

Legal Investigator Links (www.teleport.com/~pagrue/) The private eye@investigations.com page provides links to sites of interest to investigators. There are resources such as the Detective Information Network, Criminal Justice Links, Computer Network Security, the FBI, and others. There is also a link to several privacy related sites.

Legal Services Corporation Audit Guide (oig.lsc.gov/lscpages/aud1.htm) provides guidance to auditors and recipients of LSC grants.

Legal Services Corporation Office of Inspector General (oig.lsc.gov/aud/cs3recov.htm) Web site provides a link to their Audit Guide and Compliance Supplement, and allowable cost/cost principles.

Legislative Analyst's Office (LAO) (www.lao.ca.gov/) The LAO provides analysis to the California legislature on financial and policy issues. As an independent legislative oversight body, the LAO advises lawmakers on the financial impact of policy issues, including state and local government

implications and the use of information technology as a tool to make government more effective. Documents include budget analysis, reports, policy briefings and special publications.

Legislative Budget Assistant Audit List Service (www.state.nh.us/mailman/listinfo/lbaaudit) The Audit Division of the New Hampshire Office of Legislative Budget Assistant electronic mail service (List Service) notifies interested individuals about audit reports posted to the Office's web site.

Licensing and Software Management Guide (www.microsoft.com/piracy/licensing/samguide.asp) provides an effective system for software acquisition, distribution/use, copyright law and more. Includes sections on software audits, audit tools, audit resources, preparing for an audit, initial analysis, conducting and reporting.

Linton Shafer Computer Services (www.lintonshafer.com/index.html) provides audit sampling (demo available) and cpe tracking software for accountants and auditors. The site has new product updates, tips and techniques for users, links to other sites and more.

Linux Security Audit Project (<http://lsap.org/>) was created to help coordinate and discuss the security and auditing of the free software available. There is an open mailing list, FAQs and a database of audited programs.

Litigation Cost Control Resource Center (www.tiac.net/users/svltz/freebies.htm) Web site dedicated to information on controlling the cost of litigation. A free Litigation Cost Control Manual and other advice is available by email.

LGNet (www.ig.org/) The Local Government Network sponsored by the Innovations Group on the WWW provides information services for local government professionals. Valuable resource for local government auditors and accountants with information on performance based measurements, document imaging, reinvention projects and more. The Innovations Group issues a quarterly newsletter called Local Government Online, that highlights ways cities and counties are using electronic communication to improve productivity, save money, and provide excellent service to citizens.

Lobbyist Recordkeeping and Audit Procedures Manual (www.ethics.state.ct.us/auditmanual.html) from the State of Connecticut Ethics Commission.

Local Church Audit Guide (<http://www.gcfa.org/FinalLCAG.pdf>) prepared by the United Methodist Church provides guidance for church audits.

Locating Canada's Incorporation Records (w3.uwyo.edu/~prospect/caincorp.html) Web site with contact information for national, provincial and territorial public records.

Locating U.S. Incorporation Records Online (w3.uwyo.edu/~prospect/secstate.html) Web site provides links to Secretaries of State sites, official State corporation databases, IRS nonprofit data and more.

Long Island University Internal Audit (www.liunet.edu/audit/audit.html) Web site provides information about the Office, audit plan, audit process, audit reports and more.

Lorain County Auditor (www.loraincounty.com/auditor/) local government Web site provides information about the office and the services they offer.

Los Angeles Board of Education Inspector General (www.lausd.k12.ca.us/lausd/offices/IG) Web site provides information about the branches of the office and more.

LA County Auditor-Controller (<http://auditor.co.la.ca.us>) Web site provides information about the office, audit reports and more.

Loss Prevention (www.nacm.org/lpd/lpdhome.shtml) Web site from the National Association of Credit Management provides loss prevention news, fraud related sites, and a loss prevention database available to members.

Louisiana Governmental Audit Guide (www.lla.state.la.us/tehasst/lagag2.pdf) from the Louisiana Legislative Auditor provides guidance and forms for audits of governmental units.

Louisiana Inspector General (www.state.la.us/oig/inspector.htm) Web site provides a history of the office, mission statement, public reports and more.

Louisiana Legislative Auditor (www.lla.state.la.us/) Web site provides information about the office, types of audits performed, reports issued, and more.

Louisiana State Division of Administration (www.state.la.us/doa/doa.htm) Site of the organization that oversees the management of state financial administration.

Itsn-bma-audit - A list for dissemination of information and discussion of topics related to learning and teaching of auditing. Set up by the Learning & Teaching Support Network for Business Management and Accountancy funded by the UK HEFCs to promote high quality learning and teaching practices. To join the list - Itsn-bma-audit send this message to Mailbase@mailbase.ac.uk - join Itsn-bma-audit Mary Smith substitute your name for 'Mary Smith' The system will read your e-mail address from your message header. (Knowledge Resource).

M

Magique Risk Management (www.magiquerm.com) is a flexible integrated Risk Management System to assist organizations to Identify, Quantify, Assess and Control risks. It has options for Control Risk Self-Assessment projects, Event recording, Causes recording and analysis, Action monitoring and a range of risk models.

Mainframe Audit News (www.stuhenderson.com/XMANETXT.HTM) MA News is a free, email, newsletter for auditors who need (or suspect that they will need) to be auditing IBM mainframe systems (primarily MVS, OS/390, z/OS, and the system software associated with them). This software includes: CICS, DB2, JES, VTAM, MQSeries, TSO, USS (UNIX System Services),

TCP/IP, and others. It also includes the Websphere server software which connects a mainframe to the Internet.

Maine Office of Program and Legislative Audit (www.state.me.us/legis/opla/reports.htm) Web site of the Maine Legislative Audit function provides access to reports issued.

Majengo Software (www.majengo.com/) vendor of audit productivity solutions that will speed up audit work, cut costs and provide a new quality standard for audits. Demos available for download from their web site includes AUDITJOB which lets you recycle work papers from previous years and jobs and publish standard template forms, audit programs and check lists. INSIDE OUT a trial balance processor, and HORSE'S MOUTH which automates work papers.

Managed Luck (www.managedluck.co.uk/) is a Web site from Matthew Leitch provides free advice for busy people on practical methods for dealing with risk and uncertainty at work. There are excellent resources for auditors and managers including designing internal control systems, the easiest and best matrices for documenting internal controls and more.

Management Antifraud Programs and Controls (www.aicpa.org/download/anitfraud/SAS-99-Exhibit.pdf) excerpted from SAS 99 Considerations of Fraud in a Financial Statement Audit.

Management Control (www.mc2consulting.com/govpage.htm) Web site for corporate governance, accountability and management control provides information and articles on the subject for internal auditors. The site advocates a collaborative approach involving various disciplines and stakeholders. This site provides excellent information on control self-assessment and coactive control topics.

Management Control Concepts (www.mc2consulting.com/) home page for audit related consulting and training services. Includes a description of services offered and books authored by the consultant (David McNamee), and links to audit related sites.

Management Internal Control Evaluation Tools (www.state.mi.us/dmb/ofm/reports_frame.htm) from the Michigan Office of Financial Management.

Management Link (www.inst-mgt.org.uk/external/mgt-menu.html) is a comprehensive site developed by Information Researchers at the Institute of Management's Management Information Centre. There are links to sites on management skills and management sources.

Management Planning Guide for IS Security Auditing (www.nasact.org/techupdates/downloads/GAO/12_01-Mgmt_Plan.pdf) is a joint initiative from the U.S. General Accounting Office and the National Association of State Auditors Comptrollers and Treasurers.

Managerial Auditing Journal (www.emeraldinsight.com/maj.htm) provides links to illustrative articles and subscription information.

Management Controls Training (mco.arc.nasa.gov/MCP/index.html) Web site from NASA Ames Research Center provides training material for evaluating management controls.

ManagementFirst.com (www.managementfirst.com/) provides management articles, networking and expertise on a range of topics including business management, workplace leadership styles, strategic management, electronic commerce, marketing research, training and development, customer relationship management, human resources, time management and global marketing strategies.

Managerial Cost Accounting Guide (www.va.gov/cfo/pubs/CostGuide/default.htm) is available on the Veteran's Administration Web site. The Guide includes tools and techniques for implementing a managerial cost accounting system. There is an introduction to project management, implementation strategies, organizational analysis, costing methodologies, team charters, position descriptions, statements of work and more. The Guide, in Word97 format, provides a free viewer download for those professionals that do not have the program.

Managing E-Mail (www.ec3.org/Downloads/2002/managing_email.pdf) from the National Electronic Commerce Coordinating Council

Manatee County Internal Audit (www.clerkofcourts.com/internal.htm) Web site provides information about the office, services provided, published audit reports and more.

MaresWare (www.dmares.com) Computer Forensics, Data Analysis, Forensic Software and Instruction. There is software for internal auditors, forensic software tools,

Maricopa County Internal Audit (www.maricopa.gov/internal_audit/default.html) provides information about the department and an index of audit reports issued.

Maryland Association of Certified Public Accountants (www.macpa.org/) site includes information about the Association, a comprehensive listing of resources, and CPE opportunities.

Maryland Comptroller of the Treasury (www.comp.state.md.us/main.htm) provides information about the office, services offered and links to general taxpayer assistance for Maryland residents and businesses.

Massachusetts Office of Inspector General (www.state.ma.us/ig/ighome.htm) Web site for the state watchdog agency. Site provides information about the office, publications issued and more.

Massachusetts Society of CPAs (www.msccaonline.org/) Well organized web site for the State Society includes information about the organization, a record retention guide, Internet from A to Z (links and resources for business) and more.

Massachusetts State Auditor (www.magnet.state.ma.us/sao/auditor.htm) Web site provides information about the office and it's divisions.

Massey University Accountancy Department. ([cc server6.massey.ac.nz/0/massey/depts/ac/dp.htm](http://cc.server6.massey.ac.nz/0/massey/depts/ac/dp.htm)) This site provides discussion papers from 1981 on a variety of accounting/audit topics. This is a great resource from New Zealand for background material in preparing for or researching audit methodologies or new potential audit areas.

Measure.net (measure.net/index.htm) Web site dedicated to improving corporate performance measurement systems provides an Idea Exchange, a Resource Center and information about performance measurement audits.

Medina County Auditor (www.medinacountyauditor.org/) local government Web site provides information about the office and the services they offer.

Methodware Ltd. (www.methodware.com/) Web site for Advisor software products which automate international frameworks such as Cobit and COSO, and assist organizations perform control self assessment, quality reviews, risk evaluations and more. The web site also includes examples of customized solutions.

Metro Office of the Auditor (www.metro-region.org/glance/auditor/dow.html) helps the Portland Metro regional government achieve honest, efficient management and full accountability to the public. Links to reports, a newsletter and more.

Metropolitan Water District of Southern California (www.mwd.dst.ca.us/audit/docs/audhome.htm) Audit Department home page includes information about the department, Charter, work plan summaries and more.

Michael G. Kessler & Associates (www.investigation.com) Web site of an investigative consulting firm provides information about the firm, services offered, newsletter, links to related resources and more.

Michigan Office of the Auditor General (www.state.mi.us/audgen/) homepage includes information about the office and their reports.

Michigan School Auditing Manual (<http://www.mde.state.mi.us/off/audit/auditmanual99-00.pdf>) provides guidance on financial audits to school districts and their CPA's.

Michigan State Government Internal Audit Programs (www.michigan.gov/budget/1,1607,7-157-13404-37099--,00.html) Web site includes internal audit programs for procurement cards, travel vouchers, accounts payable and more.

Minimum Internal Control Standards (gaming.state.nv.us/audit_mics.htm) from the Nevada Gaming Commission and State Gaming Control Board. (Industry Code 7600)

Micro-Computer Security Checklist (www2.acs.ncsu.edu/audit/selfaccs/intcont/selfeval.htm) Web site from the North Carolina State University Internal Audit department provides a guide for department managers.

Micro-finance Audit Information Centre (www.ids.ac.uk/cgap/audit/) is a tool for auditors, micro-finance institutions, and donors. Micro-finance—also called "micro-credit" and "micro-lending"—means providing small loans to the self-employed poor. (International)

Micrografx, Inc. (www.micrografx.com/flowcharter) FlowCharter is a business drawing, diagramming, and charting tool. It can be used to create organization charts, network diagrams, statistical control charts, and flow diagrams of any type.

MicroMash Accounting Reviews

(www.micromash.com/AccountingReviews/AccountRevMain.htm) provides information about their review courses for the CIA, CPA, CMA, CISA, CFM and more. They offer tutors, indicators (practice exams) and downloadable demos of their programs.

Microsoft Network Industry Accounting Forum (www.microsoft.com/industry/acc/) Site includes articles and products of interest to accountants. There is a downloadable version of Microsoft's Software Auditing Resource Kit for designing software audit applications.

Microsoft Software Inventory Analyzer (www.microsoft.com/piracy/msia/default.asp) Using this tool, you can generate an inventory of core Microsoft products installed on your local machine, or on the machines throughout a network.

Milwaukee County Department of Audit (www.co.milwaukee.wi.us/depart/d-audit.htm) Web site provides information about the office and the services offered.

Minnesota Office of the Legislative Auditor (www.auditor.leg.state.mn.us/) Web server for the Legislative Auditor's Office. The OLA server includes history of the office, information about the Financial Audit Division, and Program Evaluation Division. Copies of audit reports including a report on Performance Budgeting. Provides links to the Minnesota legislature gopher server, and federal, state, and Internet Information resources of interest to auditors.

Minnesota Office of the State Auditor (www.osa.state.mn.us) Web site provides information about the office, online access to reports and downloadable files from prior periods.

Minnesota Society of Certified Public Accountants (www.accountingnet.com/society/mn/) MNCPA Online site provides information about the organization, articles from their newsletter, CPE opportunities, and more.

MIS Metrics and Benchmarks Scoreboard (mis.tqn.com/blbench.htm) provides staffing, budget, salary and spending information from MIS executives.

MIS Training Institute MISTI (www.misti.com/misti) Web site contains information on seminar offerings and links to other Internet sites. The MISTI curriculum includes courses in modern

internal audit, and information systems audit and security. They also offer a variety of products and services including topical conferences, video training, publications, and more.

Mississippi Joint Legislative PEER Committee (www.peer.state.ms.us/index.html) Web site for the Mississippi Performance Evaluation and Expenditure Review Committee provides access to reports from 1974 to present in Adobe Acrobat format. There are also FAQs and links to other sites of interest.

Mississippi Office of the State Auditor (www.osa.state.ms.us/) Web site provides information about the function, public documents, press releases and links to other sites of interest.

Missouri State Auditor's Office (www.auditor.state.mo.us/) Site includes information about the office, details on reporting fraud, waste and abuse, summaries of reports and more. For more information send email to saoinfo@services.state.mo.us

Money Laundering Prevention & Deterrence (mlprevention.homestead.com/) Web site provides hot topics, database tips, Internet searches, public records. Excellent tutorial on using Excel as a anti-money laundering tool.

Montana Legislative Audit Division (www.mt.gov/leg/audit/) Site provides information about the organization, access to reports, goal, audit standards, employment opportunities and more.

Montgomery County Maryland Inspector General (www.montgomerycountymd.gov/mcgtmpl.asp?url=/content/InspectorG/default.asp) Web site provides information about the office, links to reports and more.

Mortgagor/Grantee Audit Guide (www.vhda.com/MultiFam/MFFIN/audit_guide/left_nav_toc.htm) from the Virginia Housing Development Authority.

Multnomah County Auditor's Office Homepage (www.multnomah.lib.or.us/aud) First County Auditor's Office to establish a homepage on the Web. Includes summaries of recent auditor's reports, an index of past reports, a profile of the office, and an auditor's column. The page is directed at Portland citizens, with access to the Internet, to let them know about the County Auditor's office.

Municipal Bond Scandals (lissack.com/) Site provides overview of scandals and problems affecting the municipal bond industry in the U.S. Includes definitions and common terms, search capability and a large index of relevant articles.

Municipality Audit Package (www.state.sd.us/legislativeaudit/Municipalities/audit%20package/audit_package_city_all.htm) From the South Dakota Legislative Auditor provides guidance for independent public accountants auditing South Dakota municipalities.

Municipal Performance Measurement Program

(www.mah.gov.on.ca/userfiles/HTML/nts_1_5600_1.html) initiative designed to provide taxpayers with useful information on service delivery and municipalities with a tool to improve those services over time. The site provides information about the program, a handbook/guide for municipalities and more.

N

NARA IG (www.nara.gov/ig/) The National Archive and Records Administration Inspector General's Office homepage provides a wealth of resources for IG offices. The site provides information about the role of the IG and the audit and investigation units. There are links to other related sources and a Guide to Internet Legal Research with links to areas of special interest to IGs, statutes, case law, regulations, legislative history and more.

NASA Office of Inspector General (www.jsc.nasa.gov/oig/) established a homepage on the WWW. Provides the mission statement, information on their hotline and summaries of the audit and investigation sections including sample audit findings.

NACMNews (www.nacm.org/nacmnews.html) National Association of Credit Management's online newsletter provides news about business credit management. Subscribe online and keep informed about happenings in this area. (Knowledge Resource).

National Association of College and University Business Officers (www.nacubo.org) nonprofit professional organization representing chief administrative and financial officers at colleges and universities across the country.

National Association of Credit Management (www.nacm.org) Web site for the organization that supports the credit and finance community provides job links, online resources, and more.

National Association of Credit Union Supervisory and Auditing Committees (www.nacusac.org) Web site of the organization that supports credit union auditing committee members.

National Association of Enrolled Agents (www.naea.org/) Site provides information about the association and its members, how to find a tax advisor, tax links, tax news and Electronic Commerce resources.

National Association of Financial Services Auditors (www.nafsa.com/index.htm) Web site provides information about the organization, conferences, membership and more.

National Association of Insurance Commissioners (www.naic.org) Web site for the organization of insurance regulators includes background information and other industry resources.

National Association of Purchasing Management (NAPM) (catalog.com/napmsv/) Silicon Valley Chapter maintains a World Wide Web page on the Internet. Includes resources for purchasing and

supply management professionals. Purchasing articles include topics such as Software Licensing Flexibility, Paperless Purchasing, and Getting Started With EDI. The site also includes a library collection of books, video and audio cassettes on purchasing, materials, operations, and business management.

National Association of Local Government Auditors (www.nalga.org/) Home Page for NALGA the organization formed to bring together professional local government auditors. The site includes information about the organization, annual conferences, and excerpts from the Local Government Auditing Quarterly.

National Association of State Auditors, Comptrollers and Treasurers (sso.org/nasact/nasact.htm) Web site for the organization which includes public financial management, treasury and audit reports. Provides links to State Auditors and Treasurers on the Web, State Comptroller and State Auditor Issues.

National Association of State Boards of Accountancy (www.nasba.org/). This Web site provides information about the organization, a listing of individual state boards of accountancy, a national registry of CPE sponsors, and more. Some areas are restricted to members only.

National Association of State Budget Officers (www.nasbo.org/) Web site for the professional organization for state finance officers. The site includes a list of available publications, links to budget related links, and more. The Budget Links page also includes sites related to performance measurement.

National Association of State Information Resource Executives (www.nasire.org/) Clearinghouse of state government information on the Internet. Selectable categories include Auditors, Finance and Administration, and Information Resource Management. Categories provide links to related information servers.

National Association of Trust Audit and Compliance Professionals (www.natacp.org/) Web site for trust, audit and compliance professions provides information about the organization, membership, career opportunities and more.

National Audit Office (www.open.gov.uk/nao/home.htm) Home page for the independent public sector audit organization in the United Kingdom. This office reports on the economy, efficiency and effectiveness of departments and related parts of the government. The NAO publishes up to 50 value for money audits annually. A listing of the reports available is on the site as well as press notices that provide an abstract for each report. The Annual Report summarizes their work and results achieved.

National Audit Office of the People's Republic of China (www.cnao.gov.cn/) Web site provides an overview, audit laws and regulations, special reports, links to other offices and more.

National Banking Network (www.nbn-jobs.com/) is an association of independently owned recruiting firms specializing in the Banking and Financial Services marketplace.

National Center for Charitable Statistics (nccs.urban.org/) Web site for the national repository of data on the nonprofit sector in the United States. Excellent site with databases of financial for charitable organizations.

National Council on Compensation Insurance (www.ncci.com/index.html) is the largest workers compensation data, statistical and research corporation. Web site contains information about products and free publications.

NCUA Corporate Examiners Guide (www.ncua.gov/ref/corpexguide/corpexguide.pdf) provides guidance to National Credit Union Administration (NCUA) examiners for performing examinations and supervision of corporate credit unions.

National Credit Union Administration (www.ncua.gov/) Web site of the independent federal agency that oversees federal and state credit unions. Online information for auditors includes guidelines for operations, an accounting manual, the FFIEC IS Examination Handbook, and Financial Performance Report Guide.

National Criminal Justice Reference Service (www.ncjrs.org). The NCJRS established a Web site containing various resources from the National Institute of Justice, the research and development agency of the U.S. Department of Justice. Includes updates from the Office of Justice and the Office of National Drug Control Policy. Also provides information about products and services sponsored by NCJRS.

National Electronic Commerce Coordinating Council (www.ec3.org) is an alliance of state and local associations dedicated to the advancement of electronic commerce within governments. Site contains many worthwhile documents for auditors including managing e-mail, a risk assessment guidebook for e-commerce/e-government and more.

National Endowment for the Humanities Program-Specific Audit Guide for State Humanities Councils (www.neh.gov/whoweare/oig-audit.html)

National Endowment for the Humanities Program-Specific Audit Guide for Recipients of a NEH Challenge Grant (www.neh.gov/whoweare/oig-challenge-audit.html)

National Health Care Anti-Fraud Association (www.nhcaa.org/) is an organization composed of private health insurers and federal/state law enforcement officials dedicated to the detection, investigation, and prosecution of health care fraud.

National Infrastructure Protection Center (www.nipc.gov/publications.htm) Web site provides two security newsletters - Cybernotes and Critical Infrastructure Development Digest. (Knowledge Resource).

National Library of Australia Department of Finance (www.finance.gov.au/) Site provides Australian Government information from the Department of Finance. The Information Technology and Systems area includes IT Acquisition Council Guidelines as well as information on publications such as Implementing Financial Management Information Systems.

National Society of Accountants (www.nsacct.org/) Web site provides information about the association, job links, legislative issues and more.

National Society of Insurance Premium Auditors (www.nispa.org/) Web site includes background information, industry news, publications and more.

National Society of Public Accountants (www.nspa.org) site provides information about the NSPA, a national organization representing local practitioners and small businesses. There is information about publications, course availability, membership and more.

National Whistleblower Center (www.whistleblowers.org) web site of a nonprofit, tax exempt, educational and advocacy organization dedicated to helping whistleblowers.

Naval Inspector General (www.ig.navy.mil/New_Look.html) Web site provides information about the office, online publications, and more.

Nebraska State Auditor of Public Accounts (www.nol.org/home/auditor/index.html) home page that provides information about the organization including the Special Audits and Evaluation Unit which operates a hotline. Includes examples of complaints and concerns.

Netherlands Court of Audit (www.rekenkamer.nl/en/index.htm) is the official audit organization for the Government. The site includes performance and regularity audit manuals, summaries of audit reports, the legal basis for the Office and more.

Network 1 Security Related Links (www.network1.com/) Consulting firm with links to security related Web pages and security related newsgroups.

Network-list, the official CPA Guide discussion list, is provided for immediate discussion of accounting topics by interested parties. To subscribe to Network, send an e-mail message to majordomo@cpaguide.com, with the words "subscribe network" in the message body. Note: you must send your request from the e-mail account you wish to use. If you do not, your e-mail message must read "subscribe network other_email_address", with the e-mail address you wish to use substituting "other_email_address." Send mail to Network recipients via network@cpaguide.com. Note: you must be subscribed in order to send messages.

Network Risk Assessment Users Manual (www.oirm.nih.gov/security/) is available in either Word or WordPerfect format from the NIH Information Systems Security page.

Nevada Legislative Counsel Bureau Audit Division (www.leg.state.nv.us/lcb/audit/audit.htm) Web site provides information about the office, list of reports issued, organizational structure and more.

Nevada Gaming Commission Audit Division (gaming.state.nv.us/audit_main.htm) Web site provides information about the organization, manuals, checklists, standards and more for the gaming industry. (Industry Code 7600)

New Hampshire Audit Division List Service (www.gencourt.state.nh.us/lba/listserv.html) Web site for the Office of the Legislative Budget Assistant provides an automated solution to notifying interested individuals about audit reports posted to the Office's web site. (A good example of integrating the Internet into auditing).

New Hampshire Legislative Budget Assistant (gencourt.state.nh.us/lba/index.html) Web site for the Audit Division provides their mission, staff directory, summaries of reports and links to other sites.

New Jersey Office of the State Auditor (www.njleg.state.nj.us/html98/olsaudit.htm) Web site provides information about the office, mission statement and full text of recent audit reports in Envoy format (free reader available).

New Jersey Special Investigators Association (www.njsia.org) is a non-profit organization formed to unite insurance fraud investigators for their mutual benefit.

New Mexico Military Institute Internal Audit (www.nmmi.cc.nm.us/audit/Guest.html) site provides information about the department, FAQs, and links to other resources.

New Mexico State Auditor (www.saonm.org/) Web site of the office responsible for safeguarding New Mexico Taxpayer's Money.

New Mexico State Treasurer (www.stonm.org/) Web site of the office responsible for accounting for taxpayers money. Site provides access to public reports.

New South Wales Audit Office (www.audit.nsw.gov.au/) Site includes information about the office, roles and responsibilities, reports and publications and more.

New Technologies Inc. (www.forensics-intl.com/intro.html) is a security consulting firm that offers, training and tools for computer forensics. Site provides articles, software, visual aids and more.

New York City Comptroller's Office (www.comptroller.nyc.ny.us/) Web site provides links to all the bureau's and their responsibilities.

New York City Comptroller's Office Audit Bureau (www.comptroller.nyc.ny.us/bureaus/audit/) Web site for the bureau responsible for auditing city operations. Links to audit reports, audit archives, other resources and the annual report.

New York State Office of the State Comptroller (www.osc.state.ny.us) Well organized Web site provides information about the office, audits of state agencies, local government services and audits, the State Comptroller's Assistance Network (SCAN), and links to other useful sites and more.

New Zealand Controller and Auditor-General (www.oag.govt.nz) Web site provides office information, reports, speeches and papers and more.

Nijenrode Business Resources (library.nyenrode.nl) comprehensive list of business resources maintained by Nijenrode University in the Netherlands. Provides links to business resources on the Internet.

NJH Security Consulting, Inc. (www.njh.com/) Web site for a security consultant specializing in Internet penetration testing and Web security. Items of interest to auditors include articles on security related issues and problems.

Non Federal Audits Team Home Page (www.ed.gov/offices/OIG/nonfed/) provides a "one stop shopping" for information pertaining to Single Audits and other audits of Education Programs (SFA Audits, Lender Audits, etc). (Non federal means audits of Federal Funds performed by Non Federal Auditors). Information is organized by source (GAO, OMB, PCIE, ED, etc.). There are links to other related sites.

Nordic Accounting Network (www.nan.shh.fi) site is part of the International Accounting Network. Includes regional archives of information as well links to the other Network members. For more information send message to webmaster@nan.shh.fi

North American Electric Reliability Council (NERC) (www.nerc.com/) mission is to ensure that the bulk electric system in North America is reliable, adequate and secure. Since its formation in 1968, NERC has operated successfully as a voluntary organization, relying on reciprocity, peer pressure and the mutual self-interest of all those involved. Site provides standards, resources for operating policies, infrastructure protection and more.

Northeast Insurance Anti-Fraud Group (www.geocities.com/WallStreet/Exchange/1276/) is an organization of investigative professionals dedicated to finding fraud in the insurance industry. Site includes topics of past and future meeting and links to other related sites.

North American Securities Administrators Association (www.nasaa.org) is the oldest international organization devoted to investor protection.

North Carolina Department of Transportation Internal Audit (www.dot.state.nc.us/administration/internalaudit/) Web site provides links to a history of the office, audit reports, charter and more.

North Carolina Office of the State Auditor (www.osa.state.nc.us/) provides information about the State Auditor's Office, online access to selected audit reports, email request for other reports, and links to other sites.

North Dakota State Auditor (www.state.nd.us/auditor/) Web site provides information about the office, links to audit reports, FAQs, employment information, staff directory and a fraud hotline.

Northern Ireland Audit Office (www.niauditoffice.gov.uk) provides information about the office and the types of audits performed.

Northern Territory Auditor-General's Office (www.nt.gov.au/ago/) Web site provides information about the Office, and their reports.

Northampton County Controller (www.northamptoncounty.org/depts/controller/index.html) Web site provides information about the organization and links to abstracts of the audit reports.

NoticeBored (www.noticebored.com/) is an information security resource that includes free whitepapers and a free monthly security awareness newsletter (Knowledge Resource).

Nova Scotia Office of the Auditor General (www.gov.ns.ca/legi/audg/) Provides information about the office and the services offered. Includes annual reports by the Auditor General.

NPR Report (www.npr.gov) From Red Tape to Results, hypermedia document. The Federal Reinventing Government report is available with word search capability on the WWW. Go the Library section.

NT Bugtraq (www.ntbugtraq.com) is a mailing list for the discussion of security exploits and security bugs in Windows NT and it's related applications.

O

Occupational Safety and Health Administration OSHA's Web site (www.osha.gov) which includes general information about the agency, Standards, news releases, fact sheets, publications, OSHA Compliance Assistance Tools, and Safety and Health related links on the Internet. Auditors with OSHA audit responsibilities should include this site on their hot list.

OFAC Compliance (www.ofacompliance.com) Web site of a consultant specializing in U.S. Treasury Department economic and trade sanction regulations.

Office of the Auditor General, Alberta, Canada (www.oag.ab.ca/) Web site provides a report on Government Accountability and links to annual reports.

Office of the Auditor General, Newfoundland and Labrador (www.gov.nf.ca/ag/) Web site provides information about the office, entities subject to audit, reports and more.

Office of the Auditor General, New Brunswick (www.gnb.ca/OAG-BVG/Index.htm) Web site provides information about the office and their publications.

Office of Government Commerce (www.ogc.gov.uk) is a UK crown corporation that provides resources for procurement, IT, property and construction, project management and suppliers. The best practices and operational guidance are available for auditors in areas such as business continuity, value for money, IT project evaluation and more.

Office of the Inspector General EPA (www.epa.gov/oigearth/index.htm) provides information about the organization, reports, strategic plan and more.

Office of the Inspector General University of Florida (oig.ufl.edu/). This Web site contains a wealth of information for auditors in the college and university environment and others. Includes a checklist for accounting and administrative controls, control summaries for time records and leave, and tax compliance issues. The UF Software Copyright Policy is an excellent model which includes policies and guidelines, resources and training materials. There are also links to other sites including the Florida Legislature.

Office of the Provincial Auditor, Ontario, Canada (www.gov.on.ca/opa/) Web site provides information about the office and links to audit reports by ministry and by program.

Office of the Provincial Auditor, Saskatchewan (www.auditor.sk.ca) Web site provides information about the office, reports issued and more.

Office of Management and Budget (www.whitehouse.gov/WH/EOP/omb) site contains links to selected OMB circulars, bulletins, and regulations.

Ohio, Auditor of State (www.auditor.state.ohio.us) The Ohio State Auditor Office provides information about the office and its division, audit reports released, technical bulletins, publications, links to related sites and more.

Ohio Office of the Inspector General (www.ohio.gov/watchdog/) Web site provides information about the Office such as mission and history. There are summaries of investigations, investigation reports, annual reports, FAQs and more.

Ohio Society of CPAs (www.ohioscpa.com/) CPA access site provides information about the organization, news, information exchange, CPE, links to the Top Ten Web Sites for Accountants and more.

Ohio State Internal Audit (www.busmgmt.ohio-state.edu/internal_audit/osuiawww.htm) Web site provides their mission statement, services and types of audits, information about the staff and an organization chart.

OIG Best Practices (www.ignet.gov/pande/audit/pciebp.pdf) provides a list of best practices from the offices of the U.S. Federal Inspector General. The document, compiled by the President's Council on Integrity and Efficiency, includes the best practice, a definition, how used, why it is a best practice and more.

Oklahoma State Auditor (www.state.ok.us/~auditor/) Web site includes agency information, audit reports and forms.

Open Audit (<http://www.visiocafe.com/openaudit.htm>) Open Audit Visio templates and stencils intended for use in SOx or other IT Audits.

OpenService Inc. (Open) (www.open.com/solutions/sarbanes-oxley.jsp) helps global enterprises and government organizations turn deployed security systems into effective enterprise protection. Open offers integrated security information management and network fault correlation applications that provide a layer of intelligence between devices and the risk context for people managing threats.

OptionFinder (www.optionfinder.com/) is an electronic meeting tool that gets everyone involved and keeps meetings on schedule. This keypad based group polling system is used by many organizations in the control self assessment process.

Oracle SOX Compliance Forum (<http://groups.yahoo.com/group/OracleSox/>) A forum for Users of Oracle Applications to discuss Sarbanes-Oxley (SOX) and other compliance issues

Orange Book Online (www.kirchman.com/comply/compliance_bob_contents.html) provides regulations, policies and procedures for bank compliance issues.

Orange County Internal Audit Department (www.oc.ca.gov/audit/index.htm) Web site for this California county provides information about the office, control self-assessment, internal control and more.

Orange County Florida Audit Division (www.comptroller.co.orange.fl.us/audit/audit.html) Provides information about the Office, the audit process, a Fraud Hotline, and a list of published reports back to Fiscal Year 1987.

Oregon Secretary of State Audits Division (www.sos.state.or.us/audits/auditthp.htm) Web site includes information about the office, report summaries, fraud hotline and more.

Organization of Local Government Auditing (www.olga.org) OLGA is an initiative of Scandinavian auditing firms responsible for the auditing local government entities in their respective countries. The Web site provides information about the organization and their members as well as links to other audit organizations.

Organized Crime Home Page (www.alternatives.com/crime/menu.html) Web page provides a compendium of articles and resources about organized crime and other illegal activities.

Orlando Internal Audit Office (www.ci.orlando.fl.us/departments/audit/) Web site provides their mission statement, a list of audit reports available, links to their hotline, revenue auditing and more.

P

Paisley Consulting (www.paisleyconsulting.com/) Web site for a vendor of products that address the needs of today's changing internal audit departments. Products include AutoAudit (audit automation software), and Workforce (audit staff scheduling software).

Panel on Audit Effectiveness (www.pobauditpanel.org) from the Public Oversight Board conducted a comprehensive review and evaluation of the way independent audits of financial statements are performed. Report is available for download from the site.

Passenger Facility Charge Audit Guide for Public Agencies
(<http://www1.faa.gov/arp/financial/pfc/paaudit.pdf>)

Password Management Best Practices (www.psynch.com/docs/best_practices.html) document describes and justifies current best practices for password management in an enterprise network.

Patton & Patton Software (www.patton.com/) Home page of the developers of Flow Charting software. Provides information about the company and its products. There are links to flowcharting resource materials including application stories, helpful publications and sources, common symbol definitions, and sample charts and diagrams. Email support is available.

Payroll Question and Answer Forum (www.americanpayroll.org/new104.html) from the American Payroll Association is a listserv that is a source for question and discussion on payroll practices and procedures.

PC Profile (www.pcprofile.com/) provides PC and desktop coverage for issues related to PC usage and software management. The site has links to free tools, PC audit tools, articles and much more. (Product discounts available for AuditNet[®] users).

PDK Control Consulting (www.csa-pdk.com/) Web site of a CSA consultant firm provides an overview of their services, articles on ethical dilemmas and more. (Industry Code 7310)

Peer Review Practice Aids (www.reyhl.com/prinfor.html) provides details on how to prepare for a peer review, templates, links and more.

Pennsylvania Auditor General (www.auditorgen.state.pa.us/) Interactive tour of Pennsylvania's Taxpayer Advocate provides information about the office, audit results and career opportunities.

Pennsylvania Institute of Certified Public Accountants (www.picpa.com/) site contains information on Education, Government Relations Communications including the table of contents for its journal and pointers to its officers and chapters.

Pentana (www.pentana.com) Software developer Web site that provides audit automation products, including resource planning, automated checklists and more. The site provides free demonstration software to evaluate the product.

PeopleSoft Reporting List (PSREPORT) - Reporting is an essential part of any PeopleSoft implementation, a Higher Education Product Advisory Group on Reporting and Analysis was created this year to provide user feedback that will guide the development of PeopleSoft products. The PeopleSoft reporting listserv lets users in all functional areas share their reporting problems, questions, and solutions. To subscribe send an e-mail to: listserv@listserv.it.northwestern.edu and Leave the subject header blank. In the body of the message, write: subscribe PSREPORT
yourfirstname yourlastname

PeopleSoft Security, Audit, and Control Discussion Group (PSSAC-L). A listserv devoted to PeopleSoft Security, Audit, and Control has been created. For those of you interested in subscribing to this list send an email (with your signature feature turned off) to: listproc@listserv.acns.nwu.edu. Include no subject line. In the body of the message, type: subscribe PSSAC-L yourfirstname yourlastname (example: subscribe PSSAC-L Jane Doe).

Performance Assessment Guide (www.dtic.mil/performance/paguide.html) from the Department of Defense provides a Quality and Productivity Self-Assessment Guide, a Guide for Developing Performance Measures, a Guide For Measuring Customer Satisfaction, Quality and Productivity Self Assessment Questionnaires and more.

Performance Audit Manual (www.cagbd.org/html/perfaudit.html) from the Comptroller and Auditor General of Bangladesh

Performance Based Management Guide (www.itpolicy.gsa.gov/mkm/pathways/8-steps.htm) from the General Services Administrations provides eight steps to develop and use information technology performance measures effectively.

Performance Indicator Newsletters and Audit Guide (<http://www.audit-commission.gov.uk/ac2/PI/audguide.htm>) is a reference guide produced by the UK Audit Commission to help auditors in checking and collecting the best value and Audit Commission indicators. (Industry Code 9400)

Performance Indicators Page (www.auditcommission.org) provides comparative measures for local government and public safety entities. Results are in Microsoft Excel format with separate spreadsheets for England, Wales and police data.

Performance Institute (www.performanceweb.org/) private think tank that serves as the nation's leading authority and repository on performance-based management practices for government agencies. Their mission is to identify, study and disseminate the leading management innovations pioneered by 'best-in-class' public-sector organizations

Performance Management Guide (www-hr.ucsd.edu/~staffeducation/guide/) is an excellent publication from the UC San Diego on managing employee performance. Auditors reviewing the human resource department for their organization can use this guide as a model for setting up an employee performance management system.

Performance Management (www.oecd.org/puma/mgmtres/pac/) Web site for the Organization for Economic Co-operation and Development (European Countries). The site identifies and explains key performance management issues, performance management publications, work methods, links to other sites and more.

Performance Management and Planning Audit Guide Corporate Level (www.audit-scotland.gov.uk/search/ndx/00m02as.htm) from Audit Scotland.

Performance Management and Planning Audit Guide Service Level

(www.audit-scotland.gov.uk/search/ndx/00m03as.htm) from Audit Scotland.

Performance Management System Audit Guide (www.qao.qld.gov.au/guidelin.html) from the Australian Queensland Audit Office provides an audit approach, methodology, audit considerations, criteria and more.

Performance Management Systems (www.persyst.com.au/) provides software tools for HAACP, quality assurance and audit systems. AUDIT-Easy is a tool for the development and conduct of internal and external compliance audits.

Performance Measurement for Government (www.seagov.org) Web site concerns the use and reporting of performance measures for government services.

Performance Measurement Guide (www.sao.state.tx.us/) from the Texas State Auditor's Office provides information about setting up a performance measurement system and detail on how agencies can establish adequate internal controls in measurement systems in order to assist them in reporting accurate information.

Performance Measurement Handbook of Tools and Techniques (www.orau.gov/pbm/resources/handbook1/handbook1.html) is an excellent resource for auditors involved in performance measurement. The Handbook is available in html format or may be downloaded in pdf format for printing.

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Performance Measurement Resources (www.zigonperf.com/performance.htm) is a set of free resources to help you with performance measurement problems. There are articles, links and sample performance measures for various job categories.

Performance Measures Discussion Forums (www.seagov.org/discussions/index.html) provides un-moderated discussion forums on government performance measurement issues.

Performance Measures for Procurement (www.itpolicy.gsa.gov/perfmeas/pathways/pp8ahow.htm) is a government task force report that provides best practices and procurement performance measures.

Performance Pathways (www.itpolicy.gsa.gov/mkm/pathways/pathways.htm) Web site from the Office of Government-wide Policy provides a central resource for information related to the development and use of performance measurement.

Petroleum Accountant's Society of Canada (www.petroleumaccountants.com/) Web site provides information about the organization, training opportunities, publication list and more.

Philadelphia Office of the City Controller (www.libertynet.org/~citycont/) Web site provides information about the office, access to City Economic Information, and a searchable audit database.

PMOUSA Network (www.pmousa.com) provides a free information source to registered members of the project management community that manage today's complex business issues. PMOUSA offers state-of-the-art project management value for anyone practicing project management. Other PMOUSA services include: Various PMO Community Web Sites; National and Local Community e-Newsletters; National and Local Community Knowledge Centers; Event Calendar; National and Local Community Book Stores; Resource Links; Basic PMO and PM Templates; National and Local Community Supplier Portal; and Community Forums.

Portland City Auditor's Office (www.ci.portland.or.us/auditor/pdxaudit.htm) includes general information about the City of Portland, Oregon Audit Services Division. Includes list of all audit reports issued, abstracts of audits, and links to other resources.

Practical Guide to Corruption Prevention

(www.icac.nsw.gov.au/pub_corruption_prevention/pub2_27_1cp.htm) prepared by the Independent Commission Against Corruption is an excellent resource for developing a fraud and corruption program within organizations. Modules include risk assessment, ethics, cash handling, purchasing and more.

PracticeWeb (www.practiceweb.co.uk) The PracticeWeb(TM) system provides UK accounting firms with a unique web site presence supported by a wide range of site content. The system is designed to enable firms to create or modify their own site, while sharing a vast library of reliable, regularly updated client resources.

Preliminary Guidance for Deterring Money Laundering Activity

(www.sia.com/moneyLaundering/pdf/AMLguidance.pdf) is a resource guide from the Securities Industry Association.

Premium Audit Advisory Service (www.aisg.org/paas/paas.html) provides publishing resources and training for premium audit departments.

Prentice Hall Publishing (www.prenhall.com) searchable site for accounting, audit, and technology books.

Preventing Business Fraud (www.ioma.com/newsletters/pbf/), a newsletter from the Institute of Management and Administration, provides recent articles on the subject.

PricewaterhouseCoopers (www.pwcglobal.com) site provides information about the organization and links to their global network.

Princeton Office of Internal Audit (webware.princeton.edu/Audit/) Site provides information about the office, their Charter, Objectives, audit guidelines, and links to other useful resources.

Principles of Corporate Governance (www.oecd.org/daf/governance/principles.htm) is a document from the Organization for Economic Cooperation and Development.

Principles of Data Protection (www.dataprotection.gov.uk/principl.htm) were issued by the UK Information Commissioner and establish the guidelines for processing personal data.

Process Impact Self Assessment Checklists (www.processimpact.com/goodies.shtml) Consultant site that contains checklists for requirements engineering, process improvement, project management and software contract management.

Procurement Policies and Procedures Handbook (www.state.ma.us/osd/phand/) for the Commonwealth of Massachusetts includes best value guidelines, role of procurement for managers, contract categories and more. This is a good reference document for auditors reviewing and comparing best practices.

ProfessionalCity.com (www.professionalcity.com/) is a vertical industry portal that provides research material and information regarding related products and services for specific professions. There are currently "neighborhoods" for law, marketing and accounting.

Professional Ethics Resources on the WWW (www.ethics.ubc.ca/resources/professional/) provides links to sites on the subject.

Professionals Online (www.prosonline.com) Directory of WWW sites organized by profession. Classifications include accounting, finance, business and more. Resources for accountants are organized into CPA Exam, Theory, Practice, Auditing, Commercial Law, Tax, SEC Accounting and more.

Financial resources include business and personal finance, and digital cash

Project Management Body of Knowledge Guide

(facilities.uchicago.edu/organization/promgmnt/electronicdocs/pdf/projman_PMBOK_guide.pdf)

Project Management Institute (www.pmi.org) Web site for the organization for project management professionals includes information about the organization and available resources. The site includes a comprehensive Guide to the Project Management Body of Knowledge. The Guide is in pdf format and requires an Adobe reader (available for free). The Guide alone makes this site a sure bookmark for all auditors, accountants and financial professionals.

The Pros and the Cons (www.theprosandthecons.com) Web site of Gary Zeune, a recognized fraud expert provides links to articles, speakers and more.

Protiviti KnowledgeLeader (www.knowledgeleader.com) Internal Audit and Risk Management Community is an online service providing tools, templates, checklists, methodologies and other resources for addressing business and technology risk. The service is provided by Protiviti, an independent firm dedicated exclusively to risk consulting and internal audit. You can sign up on-line for a free 30-day trial of this subscription-based Web site.

Provider Agency Audit Guide (www.dhfs.state.wi.us/Grants/PAAG/index.htm) is a joint policy guide for three Wisconsin State agencies and establishes audit standards for all providers that receive funding from or passed through these agencies for the purchase of care and services.

Public Audit Forum (www.public-audit-forum.gov.uk/) the public audit agencies, the National Audit Office, the Northern Ireland Audit Office, the Audit Commission for Local Authorities and the National Health Service in England and Wales and Audit Scotland and the Accounts Commission for Scotland, established the Public Audit Forum to provide a focus for developmental thinking in relation to public audit. Resources include publications on audit topics.

Public Employee Retirement Administration Commission (PERAC) Audit Unit (www.state.ma.us/perac/financeunit/finance.htm) for the Commonwealth of Massachusetts provides audit tools including an internal control questionnaire, contract audit, and IT audit questionnaire.

Public Pension System Key Risks (www.appfa.org/riskdoc.pdf) is a document from the APPFA that identifies the risks and common practices to address those risks.

Public Service Commission of Canada Audit and Review (www.psc-cfp.gc.ca/audit/main-e.htm) Site includes information about the PSC, monographs and reports, methodologies used and links to other related site.

Pupil Accounting Manual (<http://www.state.mi.us/mde/off/stateaid/pamannual.pdf>) from the Michigan Department of Education provides guidance on pupil membership requirements and count procedures.

Pupil Auditing Manual (<http://www.mde.state.mi.us/off/audit/pupilauditman.pdf>) from the Michigan Department of Education provides guidance to ISD auditors on pupil auditing standards.

Purdue University Internal Audit (www.purdue.edu/OOP/AUDIT/index.html) Web site provides information about the office, a guide to Internal Controls, links to other resources and more.

Q

QS-9000 Auditor's Checklist (www.isogroup.iserv.net/qslist.html)

QSAK (www.optimumtechnology.com/OptProdQSAK.htm) software used to schedule, manage analyze and conduct internal audits, assessments, tests, inspections. This management tool designed to organize, direct, document, and report on internal and external audits. Free limited version is available for download from Optimum Technology's site.

Quality Assurance Institute (www.qaiusa.com) is an organization formed to provide leadership to the information services profession in improving quality, productivity, and effective solutions for process management. QAI is a membership organization serving the defect detection and defect prevention needs of domestic and international corporations.

Quality Assurance Review (www.racar.com/acua2.html) Web site provides standard forms that can be used in a quality assurance review.

Quality Assurance Review Guide (www.dir.state.tx.us/oops/qat/index.html) from the Texas Department of Information Resources was developed for reviewing major information resources projects.

Quality Auditor Home Page (www.geopages.com/WallStreet/2233) resource page for quality auditors. Includes links to the ASQC, the Quality Auditor division, listserv for Good Laboratory Practices, newsgroups and more.

Quality Digest Magazine (www.tqm.com/digest/index.html) The Quality Digest electronic magazine covers quality management issues. Examples of topics include how to, case studies, benchmarking, reengineering and more. The site maintains both current and back issues.

Quality Online Forum (www.qof.com/) is a subscription service available via dial-up or via the Internet. There are links to proprietary databases, resources, and other quality sites.

Quality Network (www.quality.co.uk/quality/index.htm) site provides links to resources on quality management, ISO 9000, environmental and safety management. Will include environmental and safety management auditing advice.

Queensland Audit Office (www.qao.qld.gov.au/) Home Page includes information about the office and links to other sites.

R

RACF-L (RACF-L@UGA.CC.UGA.EDU) is a Discussion List devoted to the topic of Remote Access Control Facility. Auditors in organizations that use this security tool should consider subscribing to this e-mail discussion group. You can join this group by sending the message "sub RACF-L your name" to listserv@uga.cc.uga.edu. Note: This is a high volume list specifically designed for audit and security personnel using RACF.

Raptor Systems Security Library (www.raptor.com/lib/) provides links to a variety of security articles.

Real Estate Accounting Professionals Forum (www.reap.com/reap/) site sponsored by a financial products vendor includes a discussions area with topics on software support and managerial issues. There are software reviews, sample products and links to related internet resources.

RedTree Development Inc. (redtree.com/) produces a free software tool called Wilbur which is useful for forensic auditing. The tool searches and organizes an entire hard disk. The tool is available for free download at the Web site.

Related Party and Related Parties Transactions Toolkit (www.aicpa.org/news/relpty1.htm) from the AICPA, provides guidance for auditors.

Repeat Offender Prevention Program Audit Guide (<http://www.bdcrr.ca.gov/cppd/ropp/audit%20guide.htm>) provides procedures for audits of county programs in California.

Reporting Performance Information

(www.seagov.org/suggested_criteria/suggested_criteria_report.pdf) - The purpose of this special report is to provide guidelines to state and local governments to enhance the production of external SEA reports through use of sixteen suggested criteria. These criteria were developed by studying state and local governments currently using SEA measures and studying the work of other national and international organizations. Each criterion includes the purpose, a description, the rationale for such a criterion, and several examples from existing SEA reports.

Republic of Singapore Auditor General's Office (www.gov.sg/ago/) site provides information about the office, types of audits performed and the 1994/95 Report. For more information send email to audgen@cs.gov.sg

Research Institute of America (www.riatax.com) is a publisher of U.S. federal, state and local tax information and analysis. Weekly updates on tax information, product reviews, demos, and employment opportunities.

Researching Companies Online (home.sprintmail.com/~debflanagan/index.html) provides a step by step tutorial on finding company and industry information on the World Wide Web.

RespondaNet (www.respondanet.com/) is the Web site for the Americas Accountability Anti-Corruption project. The site contains information in English and Spanish including Accountability, the quarterly newsletter, links to related sites, publications, event listings and more.

Restaurant Internal Auditors Executive Study Group

(www.restaurant.org/studygroups/ia/index.html) is a group comprised of internal auditors from the chain restaurants that belong to the National Restaurant Association. The group meets twice a year to discuss issues such as Point of sale systems, Internet security, Automation of the audit function, Crisis management and International franchise auditing. (Industry Code 8600)

Review Information Network (www.tbs-sct.gc.ca/ia/index.htm) Web site provides audit publications and guides from the Treasury Board of Canada.

Review of Telephone Costs and Services Audit Guide (www.asafm.army.mil/fo/fod/ir/prir/audit-gds/rtnsag.pdf)

Rhode Island Society of CPAs (www.riscpa.org/) Site of this professional society provides links to Internet resources and information about the organization.

Risk Analysis Tools (www.kellogg.nwu.edu/faculty/myerson/ftp/addins.htm) web site for Simtools and Formlist, provide Excel spreadsheet risk analysis and formula auditing. These Excel macros were developed to facilitate applications of probability and statistics, and to help managers do complex decision analysis.

Risk Assessment (<http://cpi.seas.gwu.edu/tec/rassessment.htm>) Web page breaks down the process into 6 basic steps.

Risk Assessment and Control Design WWW Resource Kit (www.kpmg.ca/crsa/main.htm) is a project of KPMG and includes a virtual library on the topic. There are articles and guides and a moderated mailing list on the subject of CSA.

Risk Assessment and Risk Management (www.mc2consulting.com/riskpage.htm) Web site for a project that provides tools and articles on risk related subjects. There is a risk glossary and internal audit risk bibliography that professionals will find useful for research and background on the subject.

Risk Assessment Best Practices (www.all.net/books/audit/pccip.html) as compiled by the President's Commission on Critical Infrastructure Protection.

Risk Assessment Do's and Don'ts (www.jebcl.com/riskdo/riskdo.htm) Professor Boritz provides guidance on risk assessment for internal auditors.

Risk Assessment Guidebook for E-commerce/E-government (www.ec3.org/Downloads/2000/Risk_Assessment_Guidebook.pdf) This guidebook from the National Electronic Commerce Coordinating Council, was created to assist auditors and others interested in evaluating the risk factors involved in providing services electronically.

Risk Assessment Library (www.ci.san-jose.ca.us/auditor/threats.htm) Web site from the San Jose City Auditor provides risk, threats and control matrices for local government audit areas.

Risk Audit (www.riskaudit.co.uk) Risk Audit's website provides useful information for internal auditors including risk benchmarks, case studies, an insight into fraud and a description of their training services.

RiskInstitute.ch (newrisk.ifci.ch/index.htm) Web site of the International Financial Risk Institute provides links to risk resources, key concepts, risk glossary, forums and more. (Knowledge Resource)

RiskList is a KPMG moderated mailing list forum for discussions on control and risk management issues. Join RiskList by sending an email message to majordomo@kpmg.ca with the words "subscribe risklist" in the body of the message.

Risk Management Audit Guide (www.tbs-sct.gc.ca/rin/AuditGuidance/GUIRISK.e.html) from the Treasury Board of Canada provides review guidance for auditors including risk identification, compensation, volunteers and more.

Risk Management and Internal Auditing (www.rpi.edu/dept/rmia/webpage/rmia.html) Site at Rensselaer Polytechnical Institute includes loss prevention policies and procedures, Internal Control Manual, Conflict of Interest Policy Statement and more. Most files in Adobe Acrobat (pdf) format which requires the Adobe Acrobat reader, available free by download.

Risk Ranking and Security Controls (ourworld.compuserve.com/homepages/JerArdra/) Web site of Jerry FitzGerald and Associates. Access a downloadable working copy of RANK-IT(R) (and 16

page manual), a DOS-based risk ranking program and methodology that automates the ranking process. Information is also available on other information systems books and software.

RISKWeb (www.riskweb.com) Information resource for academics and professionals interested in risk management and insurance issues. The RISKNet WWW server is a service of the RISKNet mailing maintained at the University of Texas at Austin. The RISKNet mailing list provides individuals around the world with a forum for open discussion of Risk and Insurance issues.

Robert Half (www.roberthalf.com) Web site provides resources for job seekers including job openings.

Rothstein Associates (www.rothstein.com) Homepage for industry's primary source of information on disaster recovery. Contains an extensive index of material on disaster recovery and links are planned to resources for business continuity and disaster recovery professionals. For more info send email to info@rothstein.com

RMIT Internal Audit Group (www.rmit.edu.au/departments/ia/) is the Web site for the auditors of the Royal Melbourne Institute of Technology. The page includes information about the department, charter, FAQs, links to other audit sites and more.

Rutgers Accounting Web (RAW) Site located at Rutgers University and mirrors the ANet WWW site. RAW URL is www.rutgers.edu/Accounting/raw.htm

S

St. Charles County Auditor (www.win.org/county/depts/sccgaud.htm) Web site provides information about the office, their annual audit plan, links to audit reports and more.

Saipan Office of the Public Auditor (www.opacnmi.com/) Web site for the official auditor of the Commonwealth of the Northern Mariana Islands provides information about the office, reports issued, government ethics, links to other resources and more.

Sales System Control Objectives (www.umanitoba.ca/admin/audit_services/resources/sales.html) from the University of Manitoba provides system implementation control objectives for this functional area.

Sampling and Surveying Handbook (www.au.af.mil/au/hq/selc/smplIntro.htm) from the Air University provides guidelines for planning, organizing and conducting surveys. The site includes guidance on selecting a sample size with a corresponding free program available for download.

Sampling Methodologies (www.occ.treas.gov/handbook/sampmeth.pdf) from the Comptroller of the Currency provides an excellent guide to methods, plans and procedures.

Sampling Plans (www.samplingplans.com) Web site for a software vendor provides a tutorial on sampling, a best practices area, software area and discussion forum area.

San Diego Auditor's Department (www.co.san-diego.ca.us/cnty/cntydepts/general/auditor/) Web site provides information about the department, goals, services, job information, FAQs and more.

San Jose Office of the City Auditor (www.ci.san-jose.ca.us/auditor/www.shtml) Web site provides information about the Office, types of audits performed, FAQs, benefits to the City, org charts, and a list of issued audit reports.

SANS Institute Online (www.sans.org/). The System Administration, Networking and Security Institute is an education and research organization for system and network administrators and security professionals. They provide resources and tools for professionals in related fields. Their email newsletters are a valuable knowledge resource for IT auditors.

SAPAuditor (<http://sapauditor.co.uk/>) website aims to bridge the divide between technical SAP issues/information and the financial auditor.

Sarbanes-Oxley Act Community Forum (<http://www.sarbanes-oxley-forum.com/>) community portal is designed to facilitate the exchange of information between those seeking to comply with the requirements of this important legislation. It is also intended to act as a guide, offering useful resources and tips.

Sarbanes-Oxley Discussion Forum - The purpose of this Listserv is to provide a vehicle in which individuals can provide information, ask questions, and hopefully provide some sharing of knowledge as it pertains to the issues and challenges of Sarbanes-Oxley compliance. Send the following email message:

TO: join-SARBANES-OXLEY@share.isaca.org
SUBJECT: (leave blank)
BODY OF MESSAGE: (leave blank)

You will receive an acknowledgment email which requires an email confirmation before you become a list member.

Sarbanes-Oxley Act Listserve (www.healthlawyers.org/listserves/) the purpose of this listserv is to provide a forum for the discussion of the new financial reporting, internal controls, and enhanced regulatory powers under the Sarbanes-Oxley Act. The SOA list will also address enforcement initiatives by the SEC and DOJ as those agencies apply the tools under the SOA.

Sarbanes-Oxley Knowledge Network (www.imaknowledge.org/sox/) is a subscription based service operated by the Institute of Management Accountants. Cost \$75. They also offer an email discussion list.

SOX 404-1 (www.auditnetlists.org/sox404-1/) an email discussion list to discuss Sarbanes-Oxley 404 issues, share resources and experiences, ask questions and gain a better understanding of compliance issues related to the Act.

School District Audit Package

(http://www.state.sd.us/legislativeaudit/Schools/audit%20package/school_audit_package_all.htm)

from the South Dakota Legislative Auditor provides guidance for independent public accountants auditing South Dakota school districts.

Scout Report for Business and Economics is an electronic newsletter from the Internet Scout Project. The Report is published every other week and delivered via email. To subscribe to the Business & Economics Report, send email to scoutlst@cs.wisc.edu. In the body of the message type: Subscribe SRBUSECON.

Seattle, Office of the City Auditor (www.cityofseattle.net/audit/) Web site for the City's independent auditor provides audit reports, a description of the audit process, a Whistle Blowers page, links to other audit offices, an excellent newsletter with a Performance theme and more.

Securities and Exchange Commission (SEC) (www.sec.gov/) provides free Internet access to the EDGAR database. EDGAR on the Internet began as a trial project in 1993 with New York University and the non profit Internet Multicasting Service. The Internet database makes key financial information available to anyone with Internet access.

Securities Industry Association (www.sia.com) brings together the shared interests of more than 600 securities firms to accomplish common goals. The Web site includes a section on best practices which should be useful for auditors in the industry.

Securities Industry Association Internal Audit Division (www.sia.com/divisions/html/iad.html) Web site of the professional organization representing Internal Auditors from banks, broker-dealers, insurance companies, mutual funds, public accounting firms and self-regulatory agencies associated within the securities industry. (Industry Code 8600)

Security Alert for Enterprise Resources (safer.siamrelay.com/online/) provides a monthly security update for I.T. professionals and executives. E-mail notifications provides links to this web-based newsletter. Great knowledge resource on information technology security.

Security Audit Checklist (www.summersault.com/chris/techno/security/auditlist.html) is an article that discusses the methods for performing a security audit on a computer system.

Security Audit Guide (www.pestpatrol.com/ProductDocs/PestPatrolAuditorsGuide.pdf) from a consultant includes three sections: The Auditor's Responsibility for End User Computer Security, Security Audit Checklist and using the vendors security auditing tool.

Security Audit Shop (www.security-audit-internal-audit.com/) provides a range of pre-packaged security checklists, audit plans and other tools for you to download and use. \$

Security Auditors Research Assistant (www-arc.com/sara) Web site for a third generation Unix-based security analysis tool.

Security & Hackerscene (bau2.uibk.ac.at/matic/) Web site with a comprehensive set of links to security and hacker information. Covers all aspects of Internet security on Unix, X Windows, articles, hacker sites, security software, newsletters, and files.

Security Benchmark (www.securitybenchmark.com/) is a Web site with a link to Dan Swanson's comprehensive security resource list.

Security Checklist (spider.osfl.disa.mil/cm/security/check_list/check_list.html) This site from the Defense Information Infrastructure Common Operating Environment (DII COE) includes security check lists for Solaris, Windows NT, Oracle, and more. Files are available in both PDF and MSW versions.

Security-Focus (www.securityfocus.com) Web site is designed to facilitate discussion on security related topics, create security awareness, and to provide the Internet's largest and most comprehensive database of security knowledge and resources to the public. Resources include free tools, a library, industry and security news, forums (SecurityJobs etc.) and more.

Security Information Management Online (www.simon-net.com/) Simon contains links to security news, access controls, and a directory of security resources.

Security Magazine (www.secmag.com/) is a publication for corporate and commercial buyers of security and other products in business, industry, and government. The site includes an online database of products and articles on security issues.

Security Management Online (www.securitymanagement.com) magazine of the American Society for Industrial Security. Contains information about ASIS, editorial columns, articles and more.

Security Newsletter, authored by noted security expert Winn Schwartau, provides latest security tips, product news and analysis to help reduce your network's vulnerability. Free subscription to this e-mail newsletter available at Network World Web site (www.nwfusion.com/focus/).

Security Policies (www.sans.org/newlook/resources/policies/policies.htm) provided by the SANS Institute include templates for computer usage guidelines, acceptable use statements, special access policy, incident handling and more.

Security Policy Guide (www.yourwindow.to/security-policies/) is a Web site providing interactive information security policies and is sponsored by The ISO 17799 Directory: Services & Software for ISO 17799 Audit.

Security Resource Net (nsi.org/) site of the National Security Institute provides information on security related topics including computer alerts, products, a virtual security library and more.

Security Risk Analysis (www.security-risk-analysis.com/) is a Web site that explores the basic elements of risk, and introduces a security risk assessment methodology and tool used by many of the world's major corporations.

Security Search Engine (www.securitysearch.net) Security Search is a Search Engine designed to provide Internet users with links to IT security information and resources.

Serious Fraud Office (www.sfo.gov.uk) Web site of the organization that investigates and prosecutes serious and complex fraud in the United Kingdom. (Industry Code 9400)

Service Contracting: A Guide to Best Practices (www.abm.rda.hq.navy.mil/sc_guide/) from the Navy Acquisition Reform Office.

Sick Leave Management Audit Guide (www.tbs-sct.gc.ca/ia/Resources/guide/APPEND.e.html) from the Treasury Board of Canada provides guidance for reviews in this area. Sections include a model for sick leave management, planning and performing the audit, and more.

Single Audit Guide - State of Alaska (www.gov.state.ak.us/omb/Audit01/01AuditGuide.PDF) designed to assist entities and auditors with state single audit requirements.

Single Audit Guidelines (www.dhfs.state.wi.us/Grants/Audit/SSAG/SSAG.htm) from Wisconsin provides online information for entities and auditors reviewing state compliance. Includes a Family Care Audit Guide.

Single Audit Guidelines for Programs from the Higher Educational Aids Board (<http://heab.state.wi.us/audit.html>)

Site Security Handbook (www.net.ohio-state.edu/hypertext/rfc1244/toc.html) Product of an Internet Engineering Task Force work group. This document provides auditors with guidance on how to deal with Internet security issues. Useful for designing audits and reviews of Internet security. Also located at security.isu.edu/isl/rfc1244.html

Small Business Management Audit (www.prenhall.com/scarbzim/html/smallbus.html) is a series of questions designed to assist the small business manager in candidly and honestly evaluating strengths and weaknesses and defining opportunities and potential difficulties.

Small Business Spreadsheet Factory (www.jaxworks.com) Jaxworks was created to make available to the small business owner foundation tools of the 5 top U.S. business consulting firms. Site contains numerous free worksheets and analysis tools that will definitely come in handy for all auditors.

Social Responsibility Audits (www.vhcoaudit.com/responsibilityaudits.htm) is a public accounting Web site containing articles, standards, guidelines and more on the subject.

Social Security Death Index (www.ancestry.com/ssdi/advanced.htm) is a freely accessible database of the Social Security Administration records of deceased individuals. Handy tool for audits of organization retirees.

Society of Management Accountants (www.cma-canada.org/) Home page for the organization that represents Canadian Certified Management Accountants. Site has information about the designation, a library including articles from current and past issues of CMA Magazine, member news and more.

Software Auditing Home Page (www.ex.ac.uk/ECU/auditing/welcome.html) Site provides a review of software auditing systems, evaluations, notes and implementation plans. Includes links to related audit sites.

Software Compliance Auditors Toolkit (www.pcprofile.com/auditors_toolkit.htm) CD-ROM based toolkit for auditors, managers and accountants to do a thorough desktop audit, on demand, of any PC with a fitted or external CDROM, to IDENTIFY what is installed on that specific PC. (Discount available for AuditNet[®] users).

Software Information Industry Association (www.siaa.net) Web site provides information to keep members, developers and users of computer software aware of SIIA activities and developments. Information available on Publications, Anti Piracy Programs, and more. This is a great resource for software compliance auditing.

Software Information Industry Association CSM Forum (<http://w2.spa.org/cgi-bin/ultimatebb.cgi>) is designed to foster communication between Certified Software Manager's on issues surrounding effective software asset management.

Software Management Policy Manual (www.state.ct.us/otc/softmpm/smpmtoc.htm) from the State of Connecticut provides their policy statements, agency responsibilities, and software use policies. This excellent resource is a model for combating organizational software piracy.

Software Program Manager's Network (www.spmn.com/) was created for managers of large-scale, software-intensive development/maintenance projects to more effectively manage by identifying best management practices, lessons learned, and support. Site has a number of useful guides including The Program Manager's Guide to Software Acquisition Best Practices.

Software Security Solutions (www.softwaresecuritysolutions.com/) provides Software Security Solutions provides computer security products, computer security tips, security resources, links to sites, updates and information for all types of computer users and more.

Source Services (www.experienceondemand.com/) is the Web site for one of the leading financial employment services. There is articles on career development, a strategic staffing guide, the Salary Survey on Demand and more. This is a great site for audit departments looking to fill positions or for auditors seeking information on their worth in the job market.

South Australia Auditor General (www.sa.gov.au/agencies/auditor/agdmain.htm) government Web site provides information about their office and the reports issued.

South Carolina Audit and Certification (www.state.sc.us/mmo/audit/audmenu.htm) Web site provides information about the office, audit program, internal control questionnaire and more.

South Carolina Comptroller General (www.state.sc.us/cg/news.htm) Web site provides information about the organization, monthly financial reports, their Comprehensive Annual Financial Report and more.

South Carolina Material Management Office Audit Certification (www.state.sc.us/mmo/audit/audmenu.htm) site provides information about the office, audit reports, ICQ's , programs for procurement audits and more.

South Dakota Legislative Auditor (<http://www.state.sd.us/legislativeaudit/home.htm>) Web site of the Department of Legislative Audit provides information about the office, services offered, and support resources for their customers. Support resources available for counties, cities, school districts, independent public accountants, legislators and taxpayers.

South Dakota State Auditor s Office (www.state.sd.us/state/executive/auditor/auditor.htm) Web site provides information about the office and the tasks performed.

South Florida Water Management District (www.sfwmd.gov/gover/2_intaudit.html) Inspector General's Office Web site has information about the office, charter, audit reports and more.

South Pacific Association of Supreme Audit Institutions (www.oag.govt.nz/HomePageFolders/SPASAI/SPASAIHome.htm) is an organization that promotes understanding and co-operation among Supreme Audit Institutions in the South Pacific.

Southern African Institute of Government Auditors (www.saiga.co.za/index.asp) Web site provides information about the organization, publications, standards, guidelines, training information, a discussion forum and more.

Span of Control Calculator (www.icce.rug.nl/qr/ssocc.html) Web site that provides a simple formula for determining the size of an organization based on the span of control and the hierarchical levels of management.

Spreadsheet 123 (www.spreadsheet123.com) is an IT business software and online accounting solutions provider with free spreadsheets and Web-based calculators. Section for hotel management budget and forecast spreadsheets.

Spreadsheet Audit Tool (www.kellogg.nwu.edu/faculty/myerson/ftp/addins.htm) Web site provides free add-ins for Excel including formlist a simple auditing tool that adds procedures for displaying the formula of selected ranges.

Spreadsheet Auditing (www.spreadsheetauditing.com/) EXChecker is a standalone auditing application for analyzing Excel spreadsheets. It consists of a suite of tools that are designed to assist Excel users in the analysis, development and auditing of spreadsheet models.

Spreadsheet Detective (www.spreadsheetdetective.com/) is a financial audit error Excel add-in and Euro conversion tool. A free evaluation copy is available for download from the site.

Spreadsheet Page (www.j-walk.com/ss/) is a comprehensive site with information and links on all spreadsheet programs, books, and especially tips on what to do when you need help with a spreadsheet problem.

Spreadsheet Professional (www.auditexcel.co.za) a collection of tools to enable you to build, test, document and use your spreadsheet models more quickly and effectively, and at the same time reduce the number of errors created. Free download of 100 row trial version available from the site.

Spreadsheet Research (panko.cba.hawaii.edu/ssr/) is a repository for research on spreadsheet development, testing, use, and technology. Sections include reports of errors in practice, audits, development and audit experiments, questionnaire and interview studies, the Year 2000 spreadsheet problem and more.

Spreadsheet Risks (www.sysmod.com/spreads.htm) Web site is devoted to issues around spreadsheet standards for design, development and audit. Contains links to spreadsheet auditing tools.

Spreadsheet xlNavigator (www.brandywine-software.com/) is a Excel add-on that lets you see the relationship of formula cells in your complex workbooks. Free demo offered as well as links to other spreadsheet resources.

SpreadsheetStyle.com (spreadsheetstyle.com) mega Web site devoted to the topic includes style tips, auditing techniques, models, and the most comprehensive set of links to spreadsheet resources that we have ever seen.

Standard Audit Programs (www.ncsu.edu/internal_audit/stnd_audit.htm) from NC State cover financial accounts, receipts/receivables, disbursements/purchasing, human resources/personnel, and CAMIS/MIS.

Stanford University Internal Audit Department (www.stanford.edu/dept/Internal-Audit) Web site provides information about the department, their audit program, an Audit Survival Guide for management, Internal Control factors, a Novell Network Security Self Assessment and more.

State Internal Audit Advisory Board (siaab.audits.uillinois.edu) Auditing solutions, online training and education resources for the State of Illinois internal audit professionals.

Statement on Auditing Standards (SAS) No. 70 (www.sas70.com/) Web site provides guidance on the subject and links to articles.

Statistical Sampling for Auditors (oig.hhs.gov/organization/OAS/ratstat.html) RAT-STATS is a package of statistical software tools used by the Office of Audit Services in the Department of Health and Human Services. It was designed to assist auditors in performing random samples and evaluating the results. This site includes the manual and a self extracting file for the program.

Steps for Evaluating the Security of a Windows NT(r) Installation (<http://www.ntresearch.com/ntchecks.html>) material based on Appendix E in the Windows NT Security Handbook by Tom Sheldon, published by Osborne-McGraw-Hill, October 1996.

Stop Press Daily (www.riskaudit.co.uk/stop.htm) is an email daily digest of news from an internal audit perspective provided by Risk Audit. (Knowledge Resource)

Strategic Risk (www.strategicrisk.co.uk) is a magazine for corporate governance and risk professionals.

StudyWeb (www.studyweb.com/) is a site designed for researching a variety of topics using the Internet. The business and finance category includes topics for accounting, economics, federal reserve banks, finance, glossaries, investing, and newspapers on the WEB.

Subrecipient Audit Guide (www.phila.gov/atSERVICE/reports/audit98/auditweb/). The purpose of this manual is to implement the City of Philadelphia's audit requirements for organizations and their independent auditors in preparing for and performing audits of organizations that receive financial assistance awards from the City.

SuperProbe (www.superprobe.com) Software developer Web site for an information retrieval and analysis system that includes examples of applicability to audit and links to download evaluation versions of the software.

Swedish School of Economics and Business Administration in Helsinki, Finland Department of Accounting has a Web site(status.shh.fi/Depts/Redovis) which has tutorials and working papers. The Property of Audit Trail, by Anders Tallberg, analyzes the concept from the perspective of computer security and accounting systems. Includes links to accounting related sites.

Symantec AntiVirus Research Center (www.symantec.com/avcenter/vinfodb.html) Web site from an AntiVirus software vendor provides a comprehensive database of computer virus related information. The site provides updates to their software, information about virus hoaxes and more.

Syracuse University Internal Audit Department (sumweb.syr.edu/internal_audit/index.htm) contains useful information for all audit departments. The site includes information on the department, policies, procedures and more. There is proactive information provided for the department's customers such as password suggestions, computer security improvement suggestions, self assessment documents, brochures, videos and more. There is guidance for university departments on self audit for computers as well as administrative areas including cash handling, inventory tracking, revenue, budget, personnel and computing issues. For more info send email to drandria@mailbox.syr.edu.

System Implementation Review Checklist

(www.umanitoba.ca/campus/adminstrative_systems/application_development/internal.html) from the University of Manitoba provides a comprehensive approach for a review of this area.

Swiss Institute of Internal Auditing (www.svir.ch/) Web site in French, English or German provides information about the organization, links and more.

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Tallahassee Auditing Department (www.state.fl.us/citytlh/auditing/audhomp.html) Home Page provides information about the office, it's staff, and a list of recent audit reports.

Tally System Corporation (www.tallysys.com/) produces Desktop Asset Management tools. Site provides issues related to software and hardware management, White papers, and links to Desktop Asset Management Associations. The White Paper on How the Internet Affects Your Business provides guidelines on smart Internet use.

Tampa Internal Audit Department (www.ci.tampa.fl.us/dept_internal_audit/index.asp) is the Web site for the City audit office. The site includes information about the office, current audit agenda, audit programs, audit reports, tax information, links to related sites and more.

Tasmanian Audit Office (www.audit.tas.gov.au/) site includes information about the office, audit reports and links to other Australian audit sites.

Tax and Accounting Sites (www.taxsites.com) An extensive list of tax, accounting, law, finance, economics, and government sites maintained by Dennis Schmidt, Associate Professor of Accounting, University of Northern Iowa.

Tax-Jobs.Com (www.tax-jobs.com/) Web site with job listings for tax professionals provides opportunities for employers, job seekers and links to other related sites.

Taxpayers Against Fraud (www.taf.org/) is a nonprofit public interest organization devoted to fighting fraud against the Federal Government. The site includes information about the False Claims Act, news releases, resources, health care information and more.

TaxWeb (www.taxweb.com/) Web site for federal, state and local tax-related developments. Includes tax forms, filing extension information, Federal and State legislation, tax research, enforcement, tax publishers, discussion groups, professional organizations and more.

Technology Risk Checklist (www.infragard.net/library/pdfs/technologyrisklist.pdf) from the World Bank

Tennessee Comptroller of the Treasury (www.comptroller.state.tn.us/) Web site provides information and reports released for the office that has audit responsibility for all counties in the state.

Tennessee Valley Authority Office of the Inspector General (<http://oig.tva.gov>) home page with information about the office and links to other audit, finance and business related sites.

Texas A&M University System Internal Audit Department (sago.tamu.edu/iaudit/default.htm) Web site provides information about the Office, Internal Controls, an overview of the audit process and more.

Texas Comptroller of Public Accounts (www.cpa.state.texas.us/) Window on State Government provides news and information including comptroller publications, email link to the Comptroller, and links to other related servers.

Texas Information Resource Standards (www.state.texas.us/Standards/) The Texas State Government site includes information security standards as well as a document entitled Information Resources Security and Risk Management Policy, Standards and Guidelines. There are also links to the American National Standards Institute (ANSI), Federal Information Processing Standards (FIPS) and more.

Texas Society of Certified Public Accountants (www.tscpa.org/) site provides information about the organization including the CPA Yellow Pages, National Job Search, Government Resources and more.

Texas State Auditor's Office (www.sao.state.tx.us/) Site has information about the mission, goal, objectives and statement of values of the SAO. Key points of reports released since 1994 and the full text of reports released since 04/96 is available online. Resources include Acrobat versions of the Guide to Performance Measurement, and the SAO Methodology Manual. Another downloadable file is CAFÉ (Comprehensive Analysis for Efficiency), a visual basic application that contains summary information from various Texas state databases. Audit resource links on the Internet, employment opportunities, and training schedules for Texas State Agency Internal Auditors are also included on this comprehensive Web site.

Thomas Jefferson University Internal Audit Department (physres2.uns.tju.edu/internal.audit/) Web site provides background about the organization, audit plan, internal control guidance and more.

Timeline Financial Reporting Forum (www.timeline.com/) Site for accounting and business professionals designed by the company that develops financial management and reporting systems. The site includes a page of links to resources for accounting, financial, professional organizations, tax information and more.

TimeSlips Corporation Web site (www.timeslips.com) provides information about the Company's products including TimeSheet Professional for tracking staff time. Links to accounting, legal, and consulting sites.

TipNet (r) An Internet based hotline that allowing anonymous online reporting of economic crimes such as product tampering, counterfeiting, and intellectual property piracy, available through investigative consulting firm, Decision Strategies International. TipNet(r) designed to help companies and trade organizations obtain valuable information that can reduce fraud and theft. The service is set up to receive anonymous e mail as well as encrypted e mail using PGP public key encryption software. For more information about TipNet(r), contact J. Jerome Bullock by email at <dsi@tmn.com>.

TotalAudit Software (www.totalaudit.com/) Web site for software for Benford's Law provides definitions, a PowerPoint presentation to the Pennsylvania Institute of CPAs and more.

Training and Seminar Locator free access database to help find resources for training and professional development. Search U.S. training providers by type of resource, subject, location, and date range. Eventually this service will provide online registration. URL is www.tasl.com/tasl/home.html

Training Function Audit Guide (<http://www.tbs-sct.gc.ca/ia/Resources/guide/GUIDE307.e.html>) from the Treasury Board of Canada provides information for reviews in the staff training area.

Transactional Records Access Clearinghouse (trac.syr.edu/aboutTRACgeneral.html) TRAC is a data gathering, research and distribution organization affiliated with Syracuse University. The site accesses federal enforcement and regulatory agencies such as BATF, DEA, IRS and the FBI. This is an excellent site for benchmarking information, statistics and trends on crime and enforcement issues.

Transparency International (www.transparency.de) Web site for a civil society organization dedicated to curbing both international and national corruption includes news, an information center with corruption indexes, a collection of links to sites helping to fight corruption and more.

Transportation Consultants Audit and Accounting Guide (www.transportation.org/download/AudAcctgGuide.pdf) from the American Association of State Highway and Transportation Officials.

Treasury Inspector General for Tax Administration (www.treas.gov/tigta/) Web site provides audit reports, annual audit and strategic plans.

Treasury Management Pages (www.tmpages.com) set of Internet information resources developed for treasury management professionals. Provides a wealth of information on banking and corporate finance, treasury operations, and other management topics.

Trustees Audit Guide (www.afscme.org/about/afsc22.htm) from the American Federation of State, County and Municipal Employees provides standards for audits of associations.

Tufts University Internal Audit (www.tufts.edu/central/internalaudit/) Web site provides information about the office, internal control, business ethics, fraud concepts and more.

Tulsa City Auditor's Office (www.CityAuditorPhilWood.com/) Web site provides links to audit reports, audit and accounting resources and more.

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UCAR Internal Auditing (www.fin.ucar.edu/ia/), the Web site for the University Corporation for Atmospheric Research provides information about the office, FAQs, a guide to internal controls, Ask-An Auditor, and more.

UNCW Internal Audit (www.uncwil.edu/ia/Index.htm) Web site of the University of North Carolina at Wilmington includes information about the department, their audit manual, an excellent set of forms for control self-assessment and more.

Union Pacific Corporate Audit (www.up.com/audit/) provides information about the department and employment opportunities.

United Nations Office of Internal Oversight Services (www.un.org/Depts/oios/) Web site for the internal audit function of this World Wide organization provides information about the office, mandate, mission statement, activities and reports.

United Nations Panel of External Auditors (www.unsystem.org/auditors/external.htm) is the official Web site for oversight of the organization, specialized agencies and the International Atomic Energy Agency. Links include objectives, common auditing standards, guidance and more.

U.S. Army Audit Agency (www.hqda.army.mil/AAAWEB/auditinfo.htm) Web site provides information about the Agency's mission, vision, values, goals and strategic plans. There are links to audit-related sites, government sites and search engines.

U.S. Army Financial Analysis Package (www.hqda.army.mil/AAAWEB/finance.exe) provides applications for Future Values, Current Values, Return on Investment, Inventory Models, Learning Curves, Break Even Analysis, and Lease versus Purchase Analysis.

U.S. Army Internal Review (www.asafm.army.mil/IR/IR.htm) Web site has information about their mission, services, training program, Internal Review guide, audit programs and links to other resources.

U.S. Army Internal Review Audit Guides

[Audit Guide for Mass Transportation Fringe Benefit Program for Outside the National Capital Region \(NCR\), June 29, 2001 \(EXPLANATION\)](#)

[Audit of MWR Utilization, Support and Accountability \(USA\) Funding Practice](#) also in [MS Word](#), and [PDF](#) formats

[Audit of Travel Card Delinquencies](#) in [MS Word](#) and [PDF](#) formats

[Automated Information Systems, Year 2000, Audit Program](#) also in [MS Word](#) and [PDF](#) formats

[Government Purchase Card Program, Audit Program](#) also in [MS Word](#) and [PDF](#) formats

[Government Travel Charge Card Program, Audit Program](#) also in [MS Word](#) and [PDF](#) formats

[Morale, Welfare & Recreation Activities](#) also in [MS Word](#) and [PDF](#) formats

[Review of Telephone Costs and Services](#), in [MS Word](#) and [PDF](#) formats

U.S. Army Internal Review Publications List (www.asafm.army.mil/fo/fod/ir/prir/prir.asp)

U.S. Army Financial Management (www.asafm.army.mil) Web site provides the organization mission, resource management publications, links and more.

U.S. Army Statistical Sampling Program (www.hqda.army.mil/AAAWEB/SSS.exe) is an application developed and used by the Army. Auditors may download and use this audit program to help in statistical sampling.

U.S. Army Training and Doctrine Command Center OIRAC (www.tradoc.monroe.army.mil/irac/). The Office of Internal Review and Audit Compliance Web site contains listings of ongoing audits from Army Audit Agency, DoDIG, General Accounting Office, and local Internal Review audits. There are also past audit reports from GAO, Army Audit Agency, and other select audits. The site also includes pointers to selected audit resources geared to the Internal Review Audit Community.

U.S. Code on the WWW (uscode.house.gov/) The United States Code is the official, subject matter order, compilation of the Federal laws of a general and permanent nature that are currently in force. In accordance with section 285b of title 2 of the U.S. Code, the Code is compiled by the Office of the Law Revision Counsel of the United States House of Representatives. The Code is divided into 50 titles by subject matter. Each title is divided into sections. Sections within a title may be grouped together as subtitles, chapters, subchapters, parts, subparts, or divisions.

USDA Office of Inspector General (www.usda.gov/oig.index.html) Web site provides information about the office and resources available.

U.S. House of Representatives OIG (thomas.loc.gov/home/audit.html) Web site provides Financial Statements and Performance Reports issued. Reports are in PDF format and require the Adobe Acrobat Reader.

U.S. Postal Service Inspector General (www.uspsoig.gov/oiginfo.htm) Web site has links to information about the office, hotline, reports and more.

UT System Audit Office (iron.utsystem.edu/home/AUD) is the Web site for the University of Texas System Audit Office. The site provides information about the office, the services they offer, various resources including audit programs and a participant manual for a control self-assessment workshop.

University of Arizona Internal Audit (w3.arizona.edu/~audit/) Web site provides information about the office, links to policies and procedures, and related sites.

University of Buffalo Internal Audit Program (www.mgt.buffalo.edu/departments/AandL/intaudit/) Web site for an endorsed Internal Audit Program at the University. Site provides information about internal auditing, career opportunities, program course requirements, certification, student organizations, and more.

University of California, Berkeley Internal Audit Department (www.audit.berkeley.edu/) Web site provides info about the office, planning, process, controls and more.

University of Chicago Office of Internal Audit (www.uccomp.uchicago.edu/audit/audit.htm) Site provides information about software piracy, internal control, the policy on information technology resources and a link to ACUA.

University of Colorado Internal Audit (www.cusys.edu/~audit/index.html) Web site includes their mission statement, charter, vision, audit plan, policy statements and more.

University of Idaho Auditing Services (www.uidaho.edu/admin/FnA/audit/) Web site provides information about the office, an Internal Control Self Assessment Checklist and more.

University of Iowa Internal Audit Department (www.uiowa.edu/~intaudit/index.html) site provides audit plans, mission statement, department news and links to other University Internal Audit web pages.

University of Maine Internal Audit (www.maine.edu/~swsaud/IADUMS.HTM) Web site provides information about the office, reports and more.

University of Manitoba Internal Audit (www.umanitoba.ca/admin/audit_services/) Web site provides information about the Office, FAQs, resources, review checklists and more.

University of Maryland, Internal Audit Office (www.umsa.ums.edu/iao/) Site provides the IAO Charter, Procedural Guidelines, an Electronic Brochure, a link to an anonymous re-mailer, and more.

University of Massachusetts Accounting and Auditing Information (www.umass.edu/acctg) This site is designed primarily as an information source for students. There are links to accounting sites including accounting organizations, public accounting firms and other sources of information. There is also a section that provides selected course materials including Introduction to Financial Accounting, Cost Accounting and Auditing. Besides the syllabus and list of class projects, there are practice exams. The exams are structured like professional exams with a combination of multiple choice and essay questions.

University of Melbourne Internal Audit (www.unimelb.edu.au/audit/) site includes a strategic planning and management procedures manual. The manual describes a computer-based system used for planning, monitoring and reporting audit activity. This is an outstanding example of auditors sharing knowledge and techniques in the pursuit of global audit excellence.

University of Minnesota Department of Audits (www1.umn.edu/audit/home.html) web site provides information about the office, the audit process, controls assessment, audit plan, IS plan and more.

University of Missouri Internal Audit (www.system.missouri.edu/audit/welcome.htm) Web site provides information about the office and frequently asked questions.

University of New Hampshire Internal Audit Department (marley.unh.edu/audit/default.html) Web site provides information about the department, policies and procedures, FAQ, flowcharts, previously issued reports, and an excellent list of common audit findings.

University of Notre Dame Audit and Advisory Services (www.nd.edu/~auditing/) Web site describes the office, services, policies and procedures and more.

University of Rochester Office of University Audit (listener.uis.rochester.edu/audit/) Home page provides information about the office, a description of internal controls, links to other sites and more. There is a Top 10 List of Typical Audit Findings that auditors may find interesting.

University of Texas Austin Internal Audit (www.utexas.edu/admin/audit/) Web site provides information about the office, control self-assessment, policies and procedures and more.

University of Texas Austin Internal Audit (www.utsystem.edu/aud/download/download.htm). Downloadable forms include a sample engagement letter, customer survey, qa review checklist, audit report issuance control sheet, and more.

University of Waterloo Internal Audit Department (www.adm.uwaterloo.ca/infoia/index.html) Site provides background information on audit reviews, information on internal controls (why they are necessary), policies and procedures and more.

University of West Florida Office of Inspector General. (www.uwf.edu/~oig/oig.htm) Site provides information about the office, mission statement, strategic plan, audit and management advisory services. Includes links to auditing resources and more.

Unix Auditors Practical Handbook (www.nii.co.in/tuaph.html)

Unix Network Security (www.antonline.com/archives/documents/unix/network-security.html) is an paper that provides a UNIX network security architecture based on the Internet connectivity model and Firewall approach to implementing security.

USA Jobs (www.usajobs.opm.gov/) This is the U.S. Government's official site for jobs and employment information. Auditors and accountants may search this site for employment information and on line career transition assistance.

USDA Audit Guide (www.wip.usda.gov/oig/auditgde/27029-2.pdf) for Audits of Child and Adult Care Food Program Institutions.

Users Guide for the Uniform Bank Performance Report (www.ffiec.gov/UBPR.htm) Guide from the Federal Financial Institutions Examination Council for an analytical tool created for bank supervisory, examination and management purposes.

Utah Association of CPAs (www.uacpa.org/) Home page provides links to local and national accounting firms, CPE events, a CPA referral service and more.

Utah's Legislative Auditor (www.le.state.ut.us/audit/lag.htm) Home page of Utah's Legislative Auditor General. Provides information about the office, the purpose of performance audits, and abstracts of recent audit reports.

Utah State Auditor's Office (www.sao.state.ut.us/) Provides information about the office, a mailing list of local governments, access to audit reports, an audit hotline and more.

UWS Nepean Internal Audit (www.nepean.uws.edu.au/dvc/intaudit/) is the Web site for the University of Western Sydney Internal Audit Office. Includes their fraud control strategy, audit plan, the role of Internal Audit and links to related Internet sites.

V

Valuation Resources.com (valuationresources.com) Web site provides resources available for trade associations, industry publications and research firms. This meta information site is an excellent source of data and contacts for benchmarking and standards identification for internal auditors.

Value for Money Audit (www.nao.gov.uk/intosai/edp/it_vfmaudit.html) training material from INTOSAI includes student notes and leaders guide.

Value for Money Audit Manual (www.oag-bvg.gc.ca/domino/other.nsf/html/99cam_e.html) from the Office of the Auditor General of Canada provides standards, expected and common practices.

VassarStats Statistical Computation (faculty.vassar.edu/~lowry/VassarStats.html) Web site provides a comprehensive collection of statistical calculators for many procedures along with examples of key concepts. There is also a table covering the platforms/browsers necessary to run some simulations.

Veris Social Security Number Verification Services (www.ssn-locate.com/) provide methods for validity checking Social Security Numbers for invalid, never issued and deceased. The services include stand-alone application programs and software libraries for a variety of computer systems, as well as a mail in processing service. SSN databases are obtained from the Social Security Administration and updated monthly.

Vermont State Auditor (www.state.vt.us/sao/) Office of the statewide elected Auditor of Accounts of Vermont site includes statutory authority, mission statement, copies of audit reports and reviews, more.

VA OIG Internal Peer Review Program (www.va.gov/oig/52/peer/ipr.htm) from the Department of Veteran's Affairs. The Office of Audit's Internal Peer Review (IPR) guide for internal quality control provides a means to assess conformance to the Comptroller General's Government Auditing Standards (GAS) and Office of Audit directives.

Victoria Auditor General's Office Australia (www.vicnet.net.au/~vicaud1/aghome.htm) homepage includes information about the office, abstracts of reports, and links to other audit offices and resources. Reports include a performance audit of the office by Price Waterhouse, Privatisation: An Audit Framework for the Future, and more. For more information send email to vicaud1@vicnet.net.au

Virginia ACL Users Group (www.vaacl.com/) the purpose of the group is to network with other users to gain insight into different techniques, approaches and uses of ACL software.

Virginia Auditor of Public Accounts (www.apa.state.va.us/) Web site for the Commonwealth organization that conducts audit of state agencies and local governments. Site includes audit reports for online viewing, information about the Office, a directory, and recruiting information.

Virginia Department of State Internal Auditor (www.cns.state.va.us/dsia/) Web site provides information about the office, newsletters, job opportunities, a audit forum to discuss relevant issues and more.

Virginia Evaluation Information Online (jlarc.state.va.us/) The Joint Legislative Audit and Review Commission homepage providing information about members, meeting schedules and most importantly reports issued back to 1975. There is a chronological list of all reports issued, an annotated index of reports, and online report summaries for selected reports back to 1993.

Virginia Local Government Auditors Association (www.co.chesterfield.va.us/ManagementServices/InternalAudit/vlgaa.asp) home page for the statewide organization dedicated to promoting the local government audit profession. Provides information about the organization and upcoming training. For more information send message to lassiterl@co.chesterfield.va.us.

Virginia Polytechnic Institute Internal Audit Department (www.ams.vt.edu/) provides information about the office, policies and procedures, and an internal control guide for managers.

W

Wall Street Executive Library (www.executivelibrary.com/) Web site provides links to business information and news sources. (Knowledge Resource).

Warren Gorham & Lamont (www.wgl.com) WGL and Auerbach Publications established a Web Site. Provides information about their publications on accounting, financial management, taxation and more. Includes links to related sites.

Washington Department of Transportation Audit Office (www.wsdot.wa.gov/Audit/default.htm) Web site provides information about the office, authority and responsibilities, audit plan summary and more.

Washington State Auditor's Office (www.wa.gov/sao/) site provides information about the office, links to legal and audit resources.

Washington (State) Legislative Budget Committee (www.wa.gov/lbc/) site for the LBC which conducts performance audits, program evaluations, special studies, and sunset reviews on behalf of the legislature and the citizens of the state of Washington. The committee makes recommendations to the legislature and state agencies that will result in cost savings and improved performance in state government.

Washington State University Internal Audit (www.wsu.edu:8080/~intaudit/a_page1.html) Web site provides the mission and objectives of the office, information about audits and more.

Wachowicz's Web World (http://web.utk.edu/~jwachowi/wacho_world.html) is a Web site from author and professor John Wachowicz, geared toward finance students and organized based on Fundamentals of Financial Management.

WebEc (www.helsinki.fi/WebEc/) is an effort to categorize free information in Economics on the Web. An excellent site for anything related to economics resources on the Internet.

Website and Internet System Security Checklist

(www.govonline.au/projects/standards/security_checklist.htm) from the government of Australia.

WebTrust Reporting Guidance

([www.cica.ca/cica/cicawebsite.nsf/public/e_WebTrustpdf01/\\$file/e_repiss.pdf](http://www.cica.ca/cica/cicawebsite.nsf/public/e_WebTrustpdf01/$file/e_repiss.pdf))

West Virginia State Auditor's Office (www.wvauditor.com) site provides information about the office, guides and reports.

West Virginia University Internal Audit Office (www.wvu.edu/~intaudit/index.html) This site provides information about the Internal Audit Program at WVU. Includes the charter, types of audits conducted, selection and scheduling, audit policies, other resources available and links to other audit sites.

Western Australia Office of the Auditor General (www.audit.wa.gov.au/) site provides information about the office and includes an index of reports from 1991. Recent reports are available online.

Western Canadian Auditing Roundtable (www.wcar.org) Web site for a non-profit organization dedicated to the advancement of Health, Safety and Environmental auditing. Site provides their mission and goals, a waste facility environmental review and more.

Where in Federal Contracting (www.radix.net/~ambrose/) is a Web site that provides a comprehensive set of links to resources on the subject. "Where in Federal Contracting?" was developed and is maintained by a government auditor.

White Collar Crime (www.sarnet.co.za/comcrime/index.htm) Web site is an initiative of a South African White Collar Crime Task Group. Provides an electronic booklet on dealing with white collar crime, recent successes and more.

White Collar Crime Fighter (www.wccfighter.com/) publishes a monthly newsletter for law enforcement officials, corporate security managers and private investigators. AuditNet[®] subscribers qualify for a special discount (see partner discounts section of AuditNet[®]).

Wichita State University Office of Internal Audit (twsuvm.uc.twsu.edu/~iawww/) site includes FAQs, their Charter, and a link to ACUA.

Wiley CPA Exam Review (www.wiley.com/cpa.html) This site features the Wiley/Delaney review materials for candidates preparing to take the CPA exam. Site also includes FAQs on preparing for and taking the exam, and sample review questions.

Windows NT Security Guidelines (www.trustedsystems.com/NSAGuide.htm) from Trusted Systems Services provide guidelines for securely configuring the Windows NT operating system.

The 110 page guidelines were the result of a 1-year project for the National Security Agency (NSA) Research Organization.

Wisconsin Legislative Audit Bureau (www.legis.state.wi.us/lab/) Web site provides information about the office and their work products.

WizRule (www.wizsoft.com/rule.html) is a data auditing and cleansing application that analyzes databases and shows inconsistencies in the data. There is a demo available for download on the site.

Workers' Compensation Resource Pages (www.va.gov/oig/52/wcp/wcp.htm) provides links to information that may assist auditors reviewing workers' compensation issues.

World Council for Corporate Governance (www.wcfcg.net) was established to help improve the quality of corporate governance practices worldwide by promoting greater transparency, integrity, probity, accountability and responsibility.

World Tax (www.eyi.com/tITax.htm) is Ernst & Young's site for international business, tax and accounting. The site features Tax News International, a "quarterly digest of tax information in more than 50 countries." , the 1997 Worldwide Corporate Tax Guide and the 1997 Worldwide Executive Tax Guide, which provides a summary of the corporate and personal tax systems in more than 130 countries.

World Training Institute (worldtraining.com) Web site for CPE training in taxation, telecommunications industries, internal controls, COSO and communication skills.

Worldwide Tax and Finance (www.worldwide-tax.com) is a comprehensive site that deals with taxation and financial subjects organized by country.

Wyoming Department of Audit (audit.state.wy.us/) Web site provides information about the organization's divisions.

Y

Y2K Contingency Planning Guidelines

(www.mitre.org/research/y2k/docs/CONTINGENCY_GUIDELINES.html) is an excellent document for business continuity planning.

Year 2000 Audit Program (www.cowan.edu.au/mra/approach/year2000.html) is available from the Edith Cowan University Web site. The model covers the issues, control weaknesses and exposures, recommendations and key controls.

Year 2000 Disclosure Requirements (www.auburn.edu/slgacct/hotissue/hotissue.htm) for State and Local Governments provided by the AICPA and GASB.

Year 2000 Information Center (www.year2000.com/) site covers the issue of the date change to the year 2000. The site includes articles related to the issues, links to vendors that will assist in the process and links to other date related sites. There is information on subscribing to the Year2000

mailing list which will help stay up to date about the problem and solutions. Auditors should ensure that the information system professionals are starting the planning process now for this event. For more information send message to Peter de Jager (pdejager@year2000.com).

Year 2000 Information Page (www.magnet.state.ma.us/sao/edp1yr2000.htm) from the Massachusetts State Auditor Information Technology Audit Division provides a survey, report and links to state, federal and other Y2K related pages.

Year 2000 Page (www.disastercenter.com/year2000.htm) from the Disaster Center provides information and links to many resources for auditors. Site includes general information on Year 2000 as well as compliance information.

Year 2000 White Papers (www.myrickconsulting.com) Web site provides discussion papers for Y2K Project Guide, Contingency Planning, PC Application Test Report, and an xBase Function Library.

Yipinet Knowledge Hub (www.yipinet.com/) offers CPE courses for the accounting profession using an easy-to-navigate, full-solution Web destination for professionals who seek continuing education. They provide CPE tracking and the site also includes an Industry Watch that users can customize to their interests.