



**A CAQ COVID-19 RESOURCE**

## **CAQ Covid-19 Resource Index**

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# CAQ

**THECAQ.ORG**

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Please send comments or questions  
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The following is a summary of recently issued resources that may be helpful to practitioners in their efforts to keep informed of developments related to COVID-19. To assist in navigating to the resource most relevant to the topic you are interested in, we have listed the resources by topic, as presented on the respective websites. Please note that this list is intended as general information and should not be relied upon as being definitive, all-inclusive or authoritative. Practitioners are encouraged to check not only the websites of other accounting firms, but also those of law firms with significant securities law practices and associations representing boards of directors, company management and internal audit.

## PCAOB & SEC RESOURCES

PCAOB Response to COVID-19

PCAOB Staff Provides Reminders for Audits Nearing Completion in Light of COVID-19

SEC Division of Corporation Finance COVID-19 Related FAQs

SEC Division of Corporation Finance Statement Regarding Requirements for Certain Paper Documents (other than Forms 144) in Light of COVID-19 Concerns

SEC Statement: Emerging Market Investments Entail Significant Disclosure, Financial Reporting and Other Risks; Remedies are Limited

SEC Statement on the Importance of Disclosure - For Investors, Markets, and Our Fight Against COVID-19

SEC Statement on the Importance of High-Quality Financial Reporting in Light of the Significant Impacts of COVID-19

SEC Coronavirus (COVID-19) Response

## OTHER RESOURCES ADDRESSING REGULATORY MATTERS

EY First Quarter 2020 Standard Setter Update

EY To the Point - SEC Chief Accountant emphasizes need for high-quality financial reporting relating to COVID-19

EY To the Point: SEC extends relief and issues staff guidance on COVID-19 disclosures

EY SEC in Focus - April 2020

KPMG Hot Topic: SEC issues COVID-19 reporting FAQs

KPMG Hot Topic: SEC emphasizes the importance of disclosures during COVID-19

KPMG Hot Topic: SEC extends regulatory relief for companies impacted by coronavirus

KPMG Hot Topic: SEC staff provides a statement on authentication document retention requirements

KPMG Hot Topic: SEC provides disclosure guidance for companies affected by coronavirus

PwC In Brief- SEC extends filing relief; SEC staff issues disclosure guidance

## RESOURCES ADDRESSING FASB MATTERS

FASB Board Meeting, May 20, 2020: Tentative Board Decision

FASB Staff Q&A: Topic 815: Cash Flow Hedge Accounting Affected by the COVID-19 Pandemic

FASB Staff Q&A: Topic 842 and Topic 840: Accounting for Lease Concessions Related to the Effects of the COVID-19 Pandemic

FASB Board Meeting, April 8, 2020: Tentative Board Decisions

FASB Response to COVID-19

Statement of FASB Chairman Russell G. Golden on FASB Meeting on Accounting Relief during COVID-19 Pandemic

Deloitte: Highlights of the FASB's May 20 Meeting

Deloitte Heads Up: FASB Issues Staff Q&A on the Effects of the COVID-19 Pandemic on Cash Flow Hedge Accounting

Deloitte Heads Up: FASB Decides to Defer Certain Effective Dates and Provides Guidance on COVID-19

EY To the Point: FASB staff clarifies accounting for cash flow hedge accounting disrupted by the COVID-19 pandemic

EY To the Point: FASB staff clarifies accounting for lease concessions and other effects of COVID-19 (Leases and FASB)

EY To the Point: FASB plans to defer effective dates of certain standards and staff discusses accounting for COVID-19

*Journal of Accountancy*: FASB staff clarifies lease modifications, other pandemic accounting issues

*Journal of Accountancy*: FASB effective date delay proposals to include private company lease accounting

KPMG Hot Topic: FASB staff guidance on accounting for COVID-19 rent concessions

KPMG Defining Issues: FASB discusses and responds to COVID-19

PwC In brief: FASB votes to extend effective dates, shares COVID-19 accounting

## ACCOUNTING AND AUDITING RESOURCES BY TOPIC

### ASSET IMPAIRMENT

EY Technical Line - Accounting for impairment of goodwill and indefinite-lived intangible assets due to the coronavirus

KPMG Webcast: Impairment of nonfinancial assets

KPMG Financial Reporting Podcast: Impairment

KPMG Hot Topic: COVID-19 increases risk of impairment of goodwill and long-lived assets

PwC COVID-19 impact on accounting and valuation for impairments

PwC's accounting podcast: COVID-19: Revenue collectability questions, answered

PwC's accounting podcast: COVID-19 Nonfinancial asset impairment: Back to the basics

PwC's accounting podcast: COVID-19: Impairment valuation questions, answered

PwC's accounting podcast: What you need to know now for your Q1 close

PwC's accounting podcast: COVID-19: Financial asset impairment questions, answered

### AUDITING INVENTORY

AICPA Remote auditing during COVID-19

*Journal of Accountancy*: How auditors can test inventory without a site visit

*Journal of Accountancy*: How auditors can test inventory without a site visit

### CURRENT EXPECTED CREDIT LOSSES (CECL)

KPMG Hot Topic: Potential impacts of economic disruption on expected credit losses under ASC 326

Accounting podcast: COVID-19: Revenue collectability questions, answered

PwC's accounting podcast: Questions on CECL considerations amid COVID-19, answered

### GOING CONCERN

CAQ: Going Concern: Management and Auditor Responsibilities

*Journal of Accountancy*: Going concern topics for auditors during the pandemic

KPMG Hot Topic: Subsequent events, going concern, and risks and uncertainties disclosures

PwC: in the loop: Assessing liquidity and going concern in an uncertain economy

### INSURANCE RECOVERIES

KPMG Hot Topic: Potential accounting and disclosure impacts on COVID-19 on insurance recoveries

### INTERNAL CONTROLS

Deloitte Risk & Compliance Journal: Next Normal Internal Controls Embrace Digitization

Deloitte CFO Journal - Pandemic May Heighten Internal Control Risks

Deloitte: Don't lose control of your internal controls

Deloitte: Reacting to COVID-19 in Internal Control over Financial Reporting

Deloitte: Risks and controls in a virtual environment

*Journal of Accountancy*: Tips for auditing with changed controls during the pandemic

KPMG Insight: COVID-19: The impact on SOX 404 Programs

KPMG Hot Topic: COVID-19 and execution of the COSO Framework

### LEASES

EY Technical Line: Lessee accounting considerations for retailers in the current environment

EY Technical Line: Accounting for rent concessions related to the COVID-19 pandemic under ASC 842

FASB Staff Q&A: Topic 842 and Topic 840: Accounting for Lease Concessions Related to the Effects of the COVID-19 Pandemic

KPMG Financial Reporting Podcast: Leases

KPMG Hot Topic: FASB staff guidance on accounting for COVID-19 rent concessions

KPMG Hot Topic: Lease accounting impacts of COVID-19

KPMG Hot Topic: Accounting for rent concessions resulting from the coronavirus outbreak and Hong Kong civil unrest

PwC accounting podcast: COVID-19 Leasing questions, answered

PwC webcast: Consumer Markets Industry Webcast: Managing key lease accounting decisions amid COVID-19

## **TROUBLED DEBT RESTRUCTURING**

AICPA Taking Action: Working with borrowers and depository institutions during COVID-19 modification relief

Deloitte Heads Up: Frequently Asked Questions About Troubled Debt Restructurings Under the CARES Act and Interagency Statement

EY To the Point - Banking regulators encourage loan modifications for borrowers affected by the coronavirus pandemic

KPMG Hot Topic: Lender accounting for COVID-19 loan modifications

## **OTHER COVID-19 ACCOUNTING & AUDITING RESOURCES**

### **CAQ RESOURCES**

Auditing Accounting Estimates in the COVID-19 Environment

*Topics include: estimates; specialist involvement; internal controls; professional skepticism; risk assessment; fraud risk assessment*

COVID-19 Considerations for Non-GAAP Financial Measures and Performance Metrics

*Topics include: Non-GAAP; SEC reporting; financial reporting*

CAQ: Interim Financial Statements Included in Form 10-Q: Auditor Responsibilities and COVID-19 Considerations for Investors and Audit Committees

*Topics include: interim reporting; SEC reporting; quarterly review procedures; internal controls; earning releases*

### **DELOITTE RESOURCES**

Risk and Compliance Journal  
Financial Statement Fraud Risk Escalates in Pandemic

*Topics include: fraud; revenue recognition; allowances and reserves; valuation and impairment; restructuring; treatment of expenses; disclosure; margins*

CFO Journal - Financial Forecasting for Extreme Uncertainties

*Topics include: forecasting; analytics; cashflows; scenario planning*

COVID-19 Accounting and Reporting Considerations for Power, Utilities, and Renewables

*Topics include: power, utilities and renewables; sec reporting; income taxes; internal controls; federal energy regulatory commission reporting considerations*

Aerospace & Defense industry COVID-19 financial reporting consideration

*Topics include: CARES Act; aerospace and defense; government contracts; income taxes*

Special Edition: Controllershship's measured response to a crisis

*Topics include: internal controls; financial reporting; valuation; impairment; fair value; revenue recognition; SEC reporting; going concern*

Center for Controllershship: Closing the books at a distance - Financial resilience during a crisis

*Topics include: financial reporting*

**CFO Journal: SEC Reporting and Disclosures Involving COVID-19**

*Topics include: SEC reporting; risk factors; MD&A; non-GAAP; earnings releases; financial reporting*

**Financial Reporting Alert 20-2: Accounting, Disclosure, and Internal Control Considerations Related to Coronavirus Disease 2019**

*Topics include: asset impairment; valuation and impairment of receivables, loans, investments; valuation of defined benefit plan assets and obligations; loss contingencies; stock compensation performance conditions and modifications; contractual penalties; employment termination benefits; going concern; subsequent events; insurance recoveries related to business interruptions; lease rent concessions; risk factors; MD&A; footnotes; internal controls*

**CFO Journal - Disclosure and Internal Control Issues for Virus Impacts**

*Topics include: risk factors; MD&A; footnote disclosures; internal controls; SEC reporting*

**CFO Journal - Financial Reporting Considerations for Virus Impacts**

*Topics include: SEC reporting; MD&A; risk factors; goodwill impairment; other asset impairment; valuation; subsequent events*

**CFO Journal- Financial Reporting Update: COVID-19 and Economic Downturn**

*Topics include: cash flow estimates; financial reporting; asset impairment; financial assets; contract modifications; subsequent events; going concern*

**Dbriefs webcast: Special Edition | COVID-19: Accounting and reporting implications of the outbreak**

*Topics include: asset impairment - non financial assets; asset impairment/ measurement - financial assets; revenue recognition; government assistance; income taxes; SEC reporting*

**EY RESOURCES**

**Technical Line - How SOC reporting may be affected by the COVID-19 pandemic**

*Topics include: System and Organization Controls (SOC); internal controls; risk assessment*

**Technical Line: How to appropriately use non-GAAP measures to discuss the effects of COVID-19**

*Topics include: Non-GAAP; SEC reporting*

**COVID-19 How to navigate uncertainty with enterprise risk management**

*Topics include: fraud risk; enterprise risk; financial reporting; technology risk*

**Technical Line - Accounting and reporting considerations for the effects of the coronavirus outbreaks**

*Topics include: asset impairment; fair value measurement; hedge accounting; debt modifications and loan covenants; revenue recognition; insurance recoveries; future operating losses; income taxes-indefinite reinvestment assertion; loss contingencies; risks and uncertainties; going concern; subsequent events; MD&A; non-GAAP financial measures; SEC filing relief*

**Technical Line - Accounting considerations related to recent declines in oil and gas prices**

*Topics include: oil and gas; going concern; subsequent events; interim reporting; internal controls*

**Five financial reporting issues to consider as a consequence of COVID-19**

*Topics include: going concern; impairment; revenue; fair value measurement; income tax*

**KPMG RESOURCES**

**Financial Reporting Podcast: Financial assets**

*Topics include: financial assets; credit losses; loan modifications; credit risk mitigation; equity and debt securities; trade receivables*

**KPMG Hot Topic: Healthcare entities' accounting for COVID-19 government aid**

*Topics include: healthcare; CARES Act; government assistance; subsequent events; contingencies; Medicare payments*



**Hot Topic: Accounting Impacts of COVID-19 on arrangements with customers**  
*Topics include: revenue recognition; inventory; subsequent events; contract costs*

**Hot Topic: COVID-19 impacts on the accounting for financial instruments**

*Topics include: financial instruments; CECL; financial guarantees; debt modification and loan covenants; derivatives; hedge accounting; equity method investing; fair value measurement; investments in debt and equity*

**Hot Topic: Subsequent events disclosures for investment funds**

*Topics include: subsequent events; financial Instruments; fair value of investments; valuation*

**Hot Topic: Coronavirus; Compensation and benefit arrangements and related accounting implications**

*Topics include: share-based payments; termination benefits; retirement benefits; sick pay and paid time off; subsequent events*

**Financial Reporting Podcast: Coronavirus**

*Topics include: debt; debt covenants; debt modifications; hedging; leases; revenue; estimates; goodwill impairment; fair value measurement; audit committees; external communications; SEC reporting*

## **PwC RESOURCES**

**Technology, Media and Telecommunications Q2 industry executive webcast**

*Topics include: technology, media and telecommunications (TMT); financial statement disclosures; accounting and valuation impacts*

**Why auditing in the time of COVID-19 requires a delicate balance of human and machine**

*Topics include: technology; audit*

**Accounting Podcast: COVID-19: Revenue contract modification questions, answered**

*Topics include: revenue; contract modification; contract assessment; modification model; concessions; financial reporting; disclosures*

**Employee benefit plans 2020 webcast**

*Topics include: employee benefits accounting implications*

**Accounting Podcast: COVID-19: Restructuring questions, answered**

*Topics include: restructuring; voluntary termination benefits; involuntary termination benefits; financial statement presentation*

**Accounting Podcast: COVID-19: How to think about liquidity concerns**

*Topics include: valuation; real estate; private equity; governance; operations*

**Accounting Podcast: COVID-19: Helping you navigate challenging valuations**

*Topics include: valuation; real estate; private equity; governance; operations*

**Accounting Podcast: COVID-19 interim disclosure questions, answered**

*Topics include: SEC reporting; internal controls; CECL; leases; non-GAAP; financial reporting*

**COVID-19: COVID-19: Finance and liquidity**

*Topics include: MD&A; financial reporting; risk Factors; SEC reporting*

**In depth - FAQ on accounting for COVID-19 and market volatility**

*Topics include: goodwill and other assets; financial asset impairment; fair value measurements; sale of held-to-maturity securities; derivatives and hedging; debt; inventory; leases; revenue; taxes; subsequent events; internal controls; oil and gas*

**In the loop - Are you ready for your stakeholders to ask about the coronavirus?**

*Topics include: revenue recognition; goodwill and intangible impairment; idle capacity and vacant facilities; business interruption insurance; hedge accounting; stock compensation; debt, and restructuring*

**Accounting Podcast: Coronavirus: Accounting considerations for your business**

*Topics include: revenue recognition; asset impairment; hedging and debt; restructuring; stock comp; insurance and inventory; SEC Reporting*

**Accounting Podcast: Questions on determining fair value amid COVID-19, answered**

*Topics include: valuation considerations; fair value; levelling; oversight*

**Accounting Podcast: Accounting for debt in uncertain times: 5 things to know**

*Topics include: debt; covenant violations; subjective acceleration clause; troubled debt restructuring, and related party debt restructurings*

**AICPA RESOURCES**

**AICPA Center for Plain English Accounting: Illustrative Public Company Disclosures**

*Topics include: emphasis of a matter; subsequent events; SEC reporting; financial reporting*

**AICPA- A&A FAQ related to COVID-19 issues**

*Topics include: Subsequent events; risks and uncertainties; financial reporting going concern; inventory; fraud; internal controls; confirmations; emphasis-of-a-matter; fair value; impairment; deferred tax assets*

**AICPA Center for Plain English Accounting: Consequences of COVID-19 - Potential Auditing Challenges**

*Topics include: professional skepticism & audit quality; physical inventory observations; access to client records; internal controls; account confirmations; audit planning; fraud brainstorming and interviews; going concern; subsequent events; management representations*

**AICPA Center for Plain English Accounting: Consequences of COVID-19 Financial Reporting Considerations**

*Topics include: subsequent events; accounting estimates; asset impairment; loss contingencies; going concern; leases; revenue recognition; risk and uncertainties disclosures; hedging; special purpose framework financial statements; emphasis of a matter*

**Journal of Accountancy: Coronavirus Resource Page**

*This resource contains news and reporting on the coronavirus and how CPAs can handle challenges related to the pandemic*

**Journal of Accountancy: Remote auditing comes to forefront during pandemic**

*Topics include: remote auditing*

**OTHER RESOURCES**

**Accounting Today: Auditors and CAQ change plans in response to coronavirus**

*Topics Include: fraud; audit quality; SEC reporting; internal controls*

**Accounting Today: Top trends in auditing**

*Topics include: financial reporting; audit trends*

**Bloomberg Tax and Accounting: Latest Coronavirus Impact on the State of Accounting**

*Topics include: financial reporting; sec reporting*

**CFA Institute: First Quarter 2020 Amid COVID-19 - Non-GAAP Measures**

*Topics include: SEC reporting; non-GAAP; interim reporting*

**FEI: Going Concern: Key Considerations for Financial Statement Preparers During this Pandemic**

*Topics include: going concern; audit committees; estimates; forecasting; CAMs*

**CARES ACT AND INCOME TAX RESOURCES**

**AICPA Coronavirus (COVID-19) tax resources**

*Topics include: CARES Act; income taxes*

**Deloitte Heads Up: Accounting and Reporting Considerations for Forgivable Loans Received by Business Entities Under the CARES Act's Paycheck Protection Program**

*Topics include: CARES Act; payment protection Program; borrower accounting and reporting; Paycheck Protection Program (PPP) loans; in-substance government grant; debt; IAS 20; disclosures*

**Deloitte: The CARES Act and A Look Ahead: Accounting and Financial Reporting Considerations for Healthcare Providers**

*Topics include: financial reporting; CARES Act; healthcare; Medicare Advance Payment Program; Federal Emergency Management Agency (FEMA) Disaster Relief Fund; hospital payments*

**Deloitte Heads Up: Highlights of the CARES Act**

*Topics include: CARES Act; financial instruments; income taxes; government assistance*

**Deloitte Heads Up: Frequently Asked Questions About Troubled Debt Restructurings Under the CARES Act and Interagency Statement**

*Topics include: CARES Act; troubled debt restructuring*

**Deloitte Heads Up: Congress Shows That It CARES About Accounting Rules for Banks and Credit Unions**

*Topics include: CECL; CARES Act; troubled debt restructuring*

**Deloitte: COVID-19 tax policy updates**

*Topics include: income taxes, CARES Act*

**Deloitte: Accounting for Income Taxes- Quarterly Hot Topics**

*Topics include: income taxes, CARES Act*

**Deloitte Special Edition: COVID-19 and the CARES Act Accounting and reporting considerations**

*Topics include: income taxes; debt and equity; CARES Act*

**EY Technical Line: How to account for proceeds from Paycheck Protection Program loans**

*Topics Include: payment protection loans; Paycheck Protection Program (PPP) loan requirements; accounting for PPP requirements; debt; government grants*

**EY Technical Line: Accounting for the income tax effects of the CARES Act and the COVID-19 pandemic**

*Topics include: CARES Act; income taxes; deferred taxes; government assistance; internal controls*

**EY webcast: Tax in the time of COVID-19: tax implications and opportunities stemming from the CARES Act**

*Topics include: income taxes, CARES Act*

**EY To the Point - Relief provided by the CARES Act will affect accounting and financial reporting**

*Topics include: CARES Act, income taxes; loan accounting; revenue recognition*

**EY: Tax in the time of COVID-19**

*Topics include: income taxes, CARES Act*

**EY: Tax in a disrupted market**

*Topics include: income taxes, CARES Act*

**EY webcast: US Coronavirus Aid, Relief and Economic Security (CARES) Act: What you need to know**

*Topics include: CARES Act*

**EY webcast: How COVID-19 is impacting tax and accounting considerations for Wealth and Asset Management**

*Topics include: income taxes; financial instruments valuation; subsequent events; going concern*

**Journal of Accountancy: PPP forgiveness guidance issued as Congress mulls changes**

*Topics include: Paycheck Protection Program (PPP); loan forgiveness; hazard pay*

**Journal of Accountancy: Paycheck Protection Program resources for CPAs**

*This resource contains resources and tools relating to the Paycheck Protection Program (PPP)*

**KPMG Hot Topic: NFP higher education institutions' CARES Act accounting**

*Topics include: Not-for-profit higher education institutions; CARES act; grants*

**KPMG Insight: Revisiting volatility assumptions under ASC 718**

*Topics include: stock compensation; income taxes; volatility assumptions*

**KPMG Financial Reporting Podcast: CARES Act**

*Topics include: income taxes; debt and equity; CARES Act; financial instruments*

**KPMG Hot Topic: Income tax accounting impacts of COVID-19**

*Topics include: income taxes*



KPMG - Tax Provisions in the CARES Act (COVID-19 "Phase 3" Response): Analysis and Observations  
*Topics include: CARES Act; income taxes*

KPMG Hot Topic: Accounting and reporting impacts of the CARES Act  
*Topics include: CARES Act; Income taxes; Troubled debt restructurings; CECL*

PwC Accounting Podcast: Beyond the CARES Act: The next phase of business relief programs  
*Topics include: CARES act; regulatory developments; implementation and challenges*

PwC accounting podcast: COVID-19: The CARES Act accounting questions, answered  
*Topics include: CARES Act; CECL; troubled debt restructuring; grants; loan programs; income taxes; disclosures*

PwC accounting podcast: COVID-19: The CARES Act business relief questions, answered  
*Topics include: CARES Act; income taxes; loan programs; relief programs*

PwC: In brief - States provide sales and use tax relief to help mitigate COVID-19 impact  
*Topics include: income taxes; state and local taxes*

PwC: In brief- Senate passes Phase Three COVID-19 economic stabilization legislation  
*Topics include: income taxes; CARES Act*

PwC: In depth - CARES ACT: Accounting for the stimulus  
*Topics include: CARES Act, Income taxes; CECL; loan modifications*

## GOVERNANCE RESOURCES

AICPA: The audit committee checklist for COVID-19

CAQ COVID-19 Resource: Key Auditor and Audit Committee Considerations

Deloitte: Audit committee priorities during times of disruption

Deloitte CFO Journal - COVID-19 Raises New Considerations for Audit Committees

Deloitte: Audit Committee Considerations in the Current Environment

Deloitte: Special Edition Audit Committee Brief - Accounting and financial reporting considerations for audit committees regarding COVID-19

Deloitte: COVID-19 and the board: A chair's point of view

Deloitte: Stepping in: The board's role in the COVID-19 crisis

EY: How boards can help shape a new normal for the workforce

EY: How to advance risk oversight

EY: What COVID-19 means for audit committees

EY: COVID-19: 10 ways boards can help guide the business during the crisis

EY webcast: What COVID-19 means for audit committees

EY: How boards can enhance corporate finance oversight in uncertain times

KPMG Insight -Directors Quarterly: April 2020

KPMG: Navigating the pandemic: A board lens

PwC: COVID-19: The role of the board when the company's ability to continue as a going concern may be in doubt

PwC: Returning to the workplace after COVID-19: What boards should be thinking about

PwC: Cybersecurity and COVID-19: Corporate board considerations

PwC: COVID-19 federal response and policy outlook: what should corporate directors know?

PwC: COVID-19: Navigating core audit committee responsibilities

PwC: COVID-19 Audit committee financial reporting guidebook

PwC: Governance Insight: A biweekly newsletter for director and investors

## OTHER RESOURCES

Accounting Today: Why I have confidence auditors are ready to meet this time of economic uncertainty from coronavirus  
*Topics include: audit quality*

CAQ: Managing Fraud Risk, Culture, and Skepticism During COVID-19  
*Topics include: fraud risk; culture; professional skepticism*

Deloitte Dbriefs Webcast: Special Edition | As economies reopen, why should accountants focus on the close?  
*Topics include: virtual close*

Deloitte Dbriefs Webcast: Special Edition | Controllability's next normal: Looking beyond the pandemic  
*Topics include: technology; talent models' crisis response and recovery*

Deloitte CFO Insights: Closing time: Preparing for the next virtual financial close  
*Topics include: virtual close; accounting and reporting; timeline; governance and compliance; close and task management; technology; remote working*

Deloitte CFO Insights: Remote control: How finance works, not where, matters most now  
*Topics include: technology; virtual workplace; leadership considerations*

Deloitte: Virtual close self-assessment guide  
*Topics include: virtual close; timeline; governance and compliance; accounting and reporting impacts; close and task management; resourcing; technology enablement; remote working*

Deloitte CFO Insights: Investor relations: Adapting to the COVID-19 next normal  
*Topics include: investors; SEC reporting*

EY: How to manage your close process virtually  
*Topics include: remote workplace; financial reporting*

EY: How to maintain a culture of integrity during the COVID-19 pandemic  
*Topics include: culture; fraud risk*

EY COVID-19 How to navigate uncertainty with enterprise risk management  
*Topics include: fraud risk; enterprise risk; financial reporting; technology risk*

EY webcast: How to prepare your business for its first remote financial close  
*Topics include: internal controls; financial reporting*

Financial Times: What coronavirus tells company boards about the next crisis  
*Topics include: board of directors*

KPMG: Coronavirus and the role of internal audit leaders  
*Topics include: internal audit*

PwC: How to spot, prevent and mitigate insider fraud during the current crisis  
*Topics include: fraud risk; fraud triangle*

PwC accounting podcast: COVID-19: What do investors want to know?  
*Topics include: investors; cash; liquidity; expenses; long-term viability*

PwC accounting podcast: What's keeping CFO's up at night  
*Topics include: CFOs; liquidity and cost cutting; government programs; workforce; financial reporting*

PwC: COVID-19: As your company steps up ... speak up  
*Topics include: CFO; investment in employees; community support; long-term planning*

PwC webcast: COVID-19 considerations for Internal Audit functions  
*Topics include: internal audit*