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 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

RESOURCES ADDRESSING FASB MATTERS

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

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)

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 Accounting Podcast: FASB update: Responding to COVID-19 accounting issues and more

PwC In Brief: FASB votes to propose deferral of long-duration standard

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

IAASB/IFRS RESOURCES

IAASB: Guidance for Auditors during the Coronavirus Pandemic
This resource summarizes all IAASB COVID-19 considerations and provides links to other helpful COVID-19 resources.

IAASB: Staff Audit Practice Alert: Auditor Reporting in the Current Evolving Environment Due to COVID-19
Topics include: international auditing; financial statements; audit evidence; auditor’s report; auditor’s opinion; going concern; interactions with those charged with governance; key audit matters; emphasis of matter; interim review reports

IAASB: Staff Audit Practice Alert: Subsequent Events in the Current Evolving Environment—Audit Considerations for the Impact of COVID-19
Topics include: international auditing; subsequent events; auditor’s report; professional skepticism

IAASB: Staff Audit Practice Alert: Going Concern in the Current Evolving Environment - Audit Considerations for the Impact of COVID-19
Topics include: international auditing; going concern; risk assessment procedures; period beyond management’s assessment; additional procedures; financial reporting disclosures; auditor’s report; key audit matters; communication to those charged with governance; delays in approval of financial statements; audit documentation

IFRS: The coronavirus and the Foundation’s work
This resource summarizes all IFRS COVID-19 considerations.

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: Accounting for goodwill and other impairments

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

PwC’s Accounting podcast: COVID-19: Revenue collectability questions, answered
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<td>Deloitte Risk &amp; Compliance Journal: Next Normal Internal Controls Embrace Digitization</td>
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<td>Deloitte CFO Journal - Pandemic May Heighten Internal Control Risks</td>
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<td>Deloitte: Reacting to COVID-19 in Internal Control over Financial Reporting</td>
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<td>Journal of Accountancy: Tips for auditing with changed controls during the pandemic</td>
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<td>EY Technical Line: Accounting for rent concessions related to the COVID-19 pandemic under ASC 842</td>
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<td>FASB Staff Q&amp;A: Topic 842 and Topic 840: Accounting for Lease Concessions Related to the Effects of the COVID-19 Pandemic</td>
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<td>KPMG Financial Reporting Podcast: Leases</td>
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<td><strong>TROUBLED DEBT RESTRUCTURING</strong></td>
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<td>AICPA Taking Action: Working with borrowers and depository institutions during COVID-19 modification relief</td>
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<td>Deloitte Heads Up: Frequently Asked Questions About Troubled Debt Restructurings Under the CARES Act and Interagency Statement</td>
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<td>EY To the Point - Banking regulators encourage loan modifications for borrowers affected by the coronavirus pandemic</td>
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<td>Topics include: risk assessment; identifying risks; fraud risk; professional skepticism; audit committee involvement</td>
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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
Topics include: SEC quarterly reporting; forecasts; goodwill and long- and indefinite-lived asset impairment; deferred tax assets - valuation allowance; going concern; modifications to contractual arrangements; leases; revenue contracts; payment terms of loans or debt restructurings; cash flow hedges - forecasted transaction timing modification; collectability; accounts receivable and revenue recognition; lessor considerations; restructuring, disposal costs and government assistance; employee terminations; exit or disposal costs; government assistance and insurance recoveries; communication with stakeholders; disclosures; SEC filings; press releases

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: CONTROLLERSHIP’S MEASURED RESPONSE TO A CRISIS
Topics include: internal controls; financial reporting; valuation; impairment; fair value; revenue recognition; SEC reporting; going concern

CENTER FOR CONTROLLERSHIP: 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

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
Webcast: What you need to know for Q2 2020 financial reporting
Topics include: financial reporting; standard-setting; rulemaking; amendments to Rule 3-05 of Regulation S-X

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

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
**In depth - Accounting for the Term Asset-backed Loan Facility (TALF)**
**Topics include:** Term Asset-Backed Securities Loan Facility; TALF terms; eligible borrower; eligible collateral; Required attestation from PCAOB registered accounting firm; Financing arrangement

### Accounting Podcast: Non-GAAP disclosures and COVID-19: What you need to know
**Topics include:** Non-GAAP; management discussion and analysis (MD&A); SEC reporting

### Q2 2020 Quarterly accounting webcast
**Topics include:** accounting and regulatory developments

### 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 webinar
**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: 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

Journal of Accountancy: 4 key COVID-19 audit risks for 2020 year ends
Topics include: internal control; fraud risk; accounting estimates; noncompliance with laws and regulations

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 Concerned: 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: Technical Question and Answer (TQA) 3200.18, Borrower Accounting for a Forgivable Loan Received Under the Small Business Administration Paycheck Protection Program
Topics include: long term debt; Borrower Accounting for a Forgivable Loan Received Under the Small Business Administration (SBA) Paycheck Protection Program (PPP)
CAQ COVID-19 RESOURCE INDEX

AICPA Coronavirus (COVID-19) tax resources
Topics include: CARES Act; income taxes

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: 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: AICPA issues guidance on accounting for forgivable PPP loans
Topics include: long term debt; Borrower Accounting for a Forgivable Loan Received Under the Small Business Administration (SBA)
Paycheck Protection Program (PPP); SEC reporting

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
CAQ COVID-19 Resource Index

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

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

Deloitte: Audit committee priorities during times of disruption

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 Webcast: What audit committees should consider for the interim reporting period

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
CAQ COVID-19 RESOURCE INDEX

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*

*Topics include: virtual close; risk assessment; technology*

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

Deloitte Dbriefs Webcast: Special Edition | Controllership’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: What’s ahead - KPMG newsletter
*Topics include: IT operating model; cash management; cyber security; business continuity; cash flow analytics; board of directors; semiconductor industry; oil and gas*

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

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

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