QUESTIONS

- How has the auditor’s responsibilities for detecting fraud evolved and what is an auditor’s current responsibility for fraud?

- What tools are available to address whether auditors are meeting their obligations as to fraud?

- Are there any emerging trends involving public company fraud, and relatedly, how auditors are addressing fraud?

- Are there any trends in the sources of information you rely upon for discovering fraud in your jurisdiction?

- What are recent examples of enforcement matters relating to an auditor’s fraud obligation?
Questions

- Are fraud investigations of public companies and auditors coordinated? If so, how does that work?

- What difficulties are regulators facing in pursuing investigations and enforcement regarding an auditor’s fraud obligations?

- What is the role of the audit committee in addressing fraud, and how has that role evolved?

- How does the global footprint of larger public companies make fraud easier or harder to detect and investigate?

- Do rising stock markets present unique challenges for detecting fraud?