2020 Course Objectives & Outline
HEL955 - Madoff Investment Securities' Auditor

2 CPE Hours

Learning objectives:

- Describe the AICPA Code of Professional Conduct
- Describe the AICPA Joint Ethics Enforcement Program

Case Study Overview

- About Friehling & Horowitz CPA's P.C.
- Friehling & Horowitz Audit Procedures and the SEC Complaint
- The AICPA Code of Professional Conduct

Part 1: Members in Public Practice

- Rule 1.100 Integrity and Objectivity
- Rule 1.300—General Standards Rule
- 1.400.001 Acts Discreditable Rule
- 1.510.001 — Contingent Fees Rule
- 1.600.001 —Advertising and other forms of solicitation
- 1.700.001— Confidential client information rule
- 1.800.001—Form of organization and name rule

Part 2 – Members in Business

- 2.100.001 – Integrity and Objectivity Rule
- 2.300.001 — General standards rule
- 2.400.001 Acts Discreditable Rule

Part 3 – Other Members

- 3.400.001 - Acts discreditable rule
- 3.400.070 Confidential Information from employment or volunteer activities
- Joint Ethics Enforcement Program