

Lapides, P.D., Hermanson, D.R., Beasley, M.S., Carcello, J.V., DeZoort, F.T., and Neal, T.L. (2002). *21st Century Governance and Financial Reporting Principles*.

Summary

On March 26, 2002, in an effort to advance the current dialogue and to promote investor, stakeholder, and financial statement user interests, we issued seventeen recommendations, “21st Century Governance and Financial Reporting Principles”. Within 48 hours, these recommendations were endorsed by the Institute of Internal Auditors (IIA). The IIA presented our recommendations to the New York Stock Exchange (NYSE) and sent them to national and local legislators, the SEC, and White House staff assigned to address these matters.