

“Offering Specified Non-Audit Services Prohibited. The new law statutorily prohibits auditors from offering certain non-audit services to audit clients. These services include: bookkeeping, information systems design and implementation, appraisals or **valuation services**, actuarial services, internal audits, management and human resources services, broker/dealer and investment banking services, legal or expert services unrelated to audit services and other services the board determines by rule to be impermissible.”

Source: How the Sarbanes-Oxley Act of 2002 Impacts the Accounting Profession, <http://www.aicpa.org/info/Sarbanes-Oxley2002.asp>