

Summary of Contents

Chapter 1.	Prologue
Chapter 2.	Attack on constitutionality of the PCAOB
Chapter 3.	Enhancing Reliability and Quality of Company Financial and Other Reports
Appendix 3.1.	Management's Report on Internal Control Over Financial Reporting and Certification of Disclosure in Exchange Act Periodic Reports
Appendix 3.2.	Staff Statement on Management's Report on Internal Control Over Financial Reporting
Appendix 3.3.	Management's Assessment of Internal Control Over Financial Reporting—Effective Controls—Illustration
Appendix 3.4.	Management Assessment of Ineffective Internal Control Over Financial Reporting—Illustration
Appendix 3.5.	Management Assessment of Ineffective Internal Control Over Financial Reporting—Alternative Illustration
Appendix 3.6.	Auditors' Report and Opinion Including Opinion on Internal Control Over Financial Reporting—ICFR Ineffective—Illustration
Chapter 4.	Internal Control Over Financial Reporting
Chapter 5.	Corporate Governance
Chapter 6.	Professional Responsibility of Attorneys
Chapter 7.	Reporting Under the Exchange Act
Chapter 8.	The Public Company Accounting Oversight Board
Appendix 8.1.	Illustrative Reports—Auditor's Opinion on Financial Statements
Appendix 8.2.	Report of Independent Registered Public Accounting Firm
Chapter 9.	SEC and Public Accountants
Chapter 10.	Auditor Independence: Statutory, Regulatory and Business Trends
Chapter 11.	Regulation of Analysts' Conflicts of Interest
Chapter 12.	Augmenting Enforcement of the Securities Laws
Chapter 13.	Recovery of Executive Compensation, Private Actions After Sarbanes-Oxley and Related Matters
Chapter 14.	Whistleblowers

APPENDICES

APPENDIX A.	Sarbanes-Oxley Act of 2002
APPENDIX B.	Sarbanes-Oxley Act as Amended
APPENDIX C.	Holding Foreign Companies Accountable Act

- APPENDIX D. Concept Release Concerning Management’s Reports on Internal Control Over Financial Reporting
- APPENDIX E. Excerpts From Dodd-Frank Wall Street Reform and Consumer Protection Act
- APPENDIX F. Excerpts from the Jumpstart Our Business Startups Act, P.L. No. 112-106 (April 5, 2012)
- APPENDIX G. Letter from SEC Office of Investor Advocate re Section 404(b)
- APPENDIX H. Excerpts from GAO, “Internal Controls: SEC Should Consider Requiring Companies to Disclose Whether They Obtained an Auditor Attestation” (July 2013)
- APPENDIX I. OSHA Final Rules (2015)—Procedures for the Handling of Retaliation Complaints Under Section 806 of the Sarbanes-Oxley Act of 2002, As Amended
- APPENDIX J. DOJ Whistleblower Program
- APPENDIX K. *[Reserved]*
- APPENDIX L. Gensler Speech on Sarbanes-Oxley
- APPENDIX M. Speech on Audit Transparency in China and Hong Kong
- APPENDIX N. DOJ Pilot Program on Compensation and Clawbacks
- APPENDIX O. The Lott Amendment
- APPENDIX P. SEC News Release Regarding Impeding Whistleblower Communications
- APPENDIX Q. SEC Amicus Brief on Audit Function, Opinions and Certifications (Excerpts)

Table of Laws and Rules

Table of Cases