

Introduction to the 2026 Edition

This 2026 Edition of *Sarbanes-Oxley Act in Perspective* is a completely up-to-date and comprehensive analysis of the Sarbanes-Oxley Act, rules promulgated under the Act and related corporate governance provisions. It provides coverage of reporting, corporate governance, internal controls, disclosure controls, whistleblowing and retaliation, professional responsibility of attorneys and public accountants, SEC enforcement, private actions and similar matters.

New features and recent developments in this edition include:

- Attacks on the PCAOB;
- Section 304 clawbacks;
- Clawback sample disclosure;
- Audit opinions and private civil litigation;
- ICFR and enforcement;
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- Internal controls and securities fraud liability;
- Termination of the Global Research Analyst Settlement;
- NYSE Rule 472 and Incorporated NYSE Rule 472 post-Sarbanes-Oxley;
- FINRA equity and debt research rules;
- Whistleblower provisions, including the latest developments in *Murray v. UBS Securities* and the burden-shifting framework;
- State law “stay or pay” provisions.

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