Sarbanes-Oxley: A Complete Review & Update Self-Study Webinar (10 Hours)

SA23024A SA230

Self Study Webcast Dec 20 - Dec 21

Overview:

The Sarbanes-Oxley Act may be the most important legislation affecting public companies and their auditors since the SEC was created. An expert explains each section of the law and how it affects you now and in the future. You'll thoroughly cover:

- Section 404 compliance— effective internal accounting controls
- The latest guidance from the SEC and PCAOB
- Specific steps your public company must take to meet the spirit and requirements of the Act

Objective:

To provide accountants in public companies with a thorough understanding of the Sarbanes-Oxley Act and the rules and regulations it generated. You'll understand what actions governing and regulatory bodies are taking to ensure compliance. You'll analyze how these rules and regulations change what you need to do. And you'll gain detailed knowledge about internal accounting control and certification requirements under Sections 302 and 906.

Detailed Learning Objectives [1]

Emphasis:

- PCAOB: formation, roles and responsibilities
- PCAOB's auditing standards
- Procedures for hiring and managing external auditors
- Auditor independence and partner rotation requirements and proposed changes
- Audit Committee requirements
- Pending legislation affecting SOX
- Increased penalties for senior management
 - Disgorgement of bonuses and stock option proceeds
 - Lifetime bar from working as an officer of a public company
- Changes to company pension plans and blackout period reporting and notification
- Rules of conduct for attorneys in SEC practice
- Changes in reporting to shareholders, including internal controls, material events, off-balance sheet transactions, code of professional conduct and many more
- Integrating the updated COSO Framework for internal controls
- Prohibition against loans to officers and directors and what constitutes a "loan"
- Changes to SEC reviews of public company reports
- Increased criminal penalties for fraud, destruction of audit records, coercing auditors and impeding an investigation
- Increased protection for corporate whistleblowers

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Bottom Prerequisite:	
None.	
Preparation:	
No advance preparation required.	
Level of Knowledge:	
Overview.	

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[1] https://www.cpeonline.com/JavaScript:showObjectivesPopup();