

- ✓ Companies Act 2006
- ✓ UK Corporate Governance Code
- ✓ Sarbanes–Oxley Act 2002
- ✓ Jumpstart Our Business Start-ups Act 2012
- ✓ Committee of Sponsoring Organizations of the Treadway Commission (COSO)

- ✓ Title 1 – Public company accounting oversight board
- ✓ Title 2 – Auditor independence
- ✓ Title 3 – Corporate responsibility
- ✓ Title 4 – Enhanced financial disclosures
- ✓ Title 5 – Analyst conflict of interest
- ✓ Title 6 – Commission resources and authority
- ✓ Title 7 – Studies and reports
- ✓ Title 8 – Corporate and criminal fraud accountability
- ✓ Title 9 – White-collar crime penalty enhancement
- ✓ Title 10 – Corporate tax returns
- ✓ Title 11 – Corporate fraud and accountability

- ✓ Control environment
- ✓ Risk assessment
- ✓ Control activities
- ✓ Information and communication
- ✓ Monitoring activities

