

# Developing SEC Reporting and Filing Expertise

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## 3 DATES / LOCATIONS AVAILABLE!

October 16-17 • Atlanta, GA

November 7-8 • Chicago, IL

November 16-17 • Houston, TX

Geared toward the practicing professional directly or indirectly responsible for SEC reporting within an organization. If you are an audit committee member, CFO, controller, assistant controller, SEC reporting manager, auditor, legal counsel or other professional wanting to learn more about SEC reporting, this two-day workshop is intended to give you the foundation you'll need to succeed in your current role.

## DAY 1 • 8:30 AM - 4:30 PM

### Overview of SEC Reporting Requirements

- Explore filing requirements including timing, frequency, and form
- Understanding the SEC system for rulemaking - regulations, interpretations, staff communications, etc
- Understanding EDGAR, the SEC's electronic filing system
- Complying with regulation S-K and S-X disclosure requirements
- Researching an SEC issue

### Drafting the 10-K

- Understanding the purpose of a 10-K and its relationship to the annual report, shareholder and proxy statements
- Elements of a 10-K: deep dive in the various required sections of a 10-K, including frequently missed items
- Understanding the requirements of regulation S-K including recent SEC request for comment on the business and financial disclosures required by regulation S-K
- Understanding the business and financial disclosure requirements: business description, description of property, results of operations, risk factors, and exhibits
- Internal Control Over Financial Reporting (ICFR) and SEC staff guidance considerations

### Management Discussion and Analysis (MD&A): Through the Eyes of Management

- Providing context to the business through MD&A: liquidity, capital resources, results of operations, off-balance sheet arrangements and contractual obligations
- Enhancing the overall financial disclosure
- Past performance indicative of future performance?
- Commission guidance for MD&A
- Segment information
- Liability considerations and Safe Harbor rules
- SAB 74 disclosures: Adoption of New Accounting Standards

## DAY 2 • 8:30 AM - 4:30 PM

### Understanding the Financial Statements Component of a 10-K

- GAAP requirements vs Regulation S-K requirements
- FAST Act considerations - SEC rules changes to update and simplify financial disclosure
- Small reporting entity considerations
- Impact of PCAOB rules
- Latest SEC hot topics
- Disclosure controls

### Quarterly Filings

- Explore differences: 10-K vs. 10-Q
- CEO and CFO certifications

### Form 8-K: Keeping Shareholders Informed About Major Events

- Triggering events
- Reporting requirements including timely filing
- Press release vs. 8-K

### Proxy Statements: Alerting Shareholders Prior to a Vote

- Election of directors
- Approval of corporate actions
- Required disclosure
- Other considerations

### Non-GAAP Reporting: SEC Hot Topics, Avoiding Disclosure of Misleading Information

- Understanding the requirements: Regulation G, Item 2.02 Form 8-K, Regulation S-K item 10(e)
- Key considerations including reconciliations, prominence, titles, controls, management purpose
- Recent activity including CD&I and enforcement actions with lessons learned

### Liability Considerations

- Civil and criminal liability
- Insider Trading
- Other considerations

FEI Member: \$995  
Nonmember: \$1,395

Registration includes a current version of the SEC Handbook, plus continental breakfast and lunch each day.

Learn more and register • [www.financialexecutives.org/events](http://www.financialexecutives.org/events)