

# Regulatory Compliance Checklist Periodic Reporting & Communications for Public Companies

## Review of 10-K, 10-Qs and 8-Ks for Technical Issues

- Are the Company's forms compliant with all rules?
- Is the Company's disclosure in line with SEC guidance beyond technical rules?
- Are all certifications worded correctly and accurately?
- Are the risk factors complete and compliant?
- Is it appropriate to add climate change-related disclosure?
- Are all exhibits accurately filed and up to date?
- Have all filings been timely made?
- Are there ways to improve disclosure?
- Is the Company prepared for XBRL?

## MD&A

- Does the Company's MD&A include all known trends and uncertainties?
- Is the Company's critical accounting policies disclosure adequate?
- Does it cover SEC "hot button" areas of focus and latest SEC guidance?

## Executive Compensation Disclosures

- Are the Company's "CD&A" and tables compliant with rules and latest SEC guidance?

## Internal Control Over Financial Reporting Disclosures

- Is the Company's disclosure compliant with rules and latest SEC guidance?

## Non-GAAP Financial Measures

- Is what's included and excluded in the Company's presentation permissible?
- Are the Company's reconciliations and narrative discussions compliant?

## Approval of Related Person Transactions

- Is the Company's process/policy adequate?
- Is the process/policy harmonized with the Company's code of ethics and committee charters?

## Review of Proxy Statements for Other Technical Issues

- Are the Company's forms compliant with all rules?
- Is the Company's disclosure in line with SEC guidance beyond technical rules?
- Are the Company's governance disclosures complete and in line with best practices?

## Disclosure Controls and Procedures

- Are the Company's controls and procedures adequate?
- Does the Company have an effective disclosure committee?
- Does the Company utilize sub-certifications?

## Earnings Release and Call Procedures

- Are the Company's calls and releases sufficiently accessible by the public?
- Are scripts fully vetted?
- Is the Company's Form 8-K filing process and timing compliant?
- Is there adequate monitoring within the Company of what the public and analysts are saying between quarterly calls?

## Safe Harbor Disclosure for Forward-looking Statements

- Is it used appropriately to provide maximum protection to the Company?
- Does the Company's safe harbor disclosure clearly identify the forward-looking statements?
- Are they accompanied by meaningful cautionary language?

## Regulation FD

- Does the Company have an adequate disclosure policy?
- Do the Company's procedures sufficiently cover social media?
- Is education about Company communication policies adequate?

## Analyst Presentations

- Are the Company's presentations compliant with Regulation FD?
- Are they consistent with Company policies?
- Do they comply with SEC rules and regulations?
- Are the Company's forward looking statements adequately protected?

## Insider Trading

- Does the Company have an effective policy to prevent insider trading?

## Section 16 Compliance

- Does the Company assist insiders to ensure timely reporting and avoidance of short-swing profits?
- Does the Company utilize time saving techniques such as powers of attorney?

## Deliveries to Equity Plan Participants

- Is the Company delivering the SEC filings and documents that it is required to deliver to plan participants?

For more information on periodic reporting and communications for public companies, please contact:



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