**SCHEDULE**

##### **May 1, 2025 Day 1 1:00 PM EDT**

##### 1:00 PM EDT **An Introduction to the SEC and the Integrated Disclosure System**

This session examines the organization and structure of the SEC and discusses the framework and requirements for reporting and disclosure by public companies. After completing this session, participants will be able to:

* Understand the organization and mission of the SEC and the SEC staff
* Use the Integrated Disclosure System to determine disclosure requirements
* Navigate the instructions to the Forms
* Apply Regulation S-K for non-financial statement disclosures
* Utilize Regulation S-X for financial statement requirements
* Locate incremental requirements in the Staff Accounting Bulletins
* Recognize process requirements in the Staff Legal Bulletins
* Practice with example disclosure issues and exercises

##### 1:50 PM EDT **Other SEC Reporting Resources and Tools**

This session reviews several important web-based SEC reporting resources. After completing this session, participants will be able to:

* Locate the SEC’s web-based reporting resources
* Research issues in CorpFin’s Financial Reporting Manual
* Enumerate the issues addressed in Disclosure Guidance Topics
* Utilize Compliance and Disclosure Interpretations to answer reporting questions
* Discuss the SEC’s guidance for cybersecurity disclosures
* Practice with example disclosure issues and exercises

##### 2:30 PM EDT **Break**

##### 2:45 PM EDT **Other SEC Reporting Resources and Tools (continued)**

##### 3:10 PM EDT **The SEC Review Process and Working with the Staff**

This session enumerates and discusses aspects of working with the SEC when responding to SEC comment letters or pre-clearing complex issues. After completing this session, participants will be able to:

* Understand the overall objectives and details of the SEC’s filing review process
* Learn the types of comments issued by the SEC
* Discuss how to respond to comments
* Review how to work with the SEC in the filing review process
* Decide when a pre-filing review of a complex issue may be appropriate

##### 4:00 PM EDT **Adjourn**