

## SEC Solicits Input on Revising Disclosure Rules Regarding Audit Committees

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The SEC noted its concern over the ability of the public and investors to evaluate the transparency of an audit committee's performance of its duties with respect to auditor oversight, auditor appointment and retention, and auditing firm and audit team qualifications under the current disclosure regime. It is also seeking feedback on disclosure placement in SEC filings and the application of disclosure rules on smaller reporting companies and emerging growth companies.

## **Categories**

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