
SEC Grants One Year Postponement of §404(b) Attestation Report Requirement For Non-Accelerated Filers

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The SEC has adopted amendments to temporary rules that will now require non-accelerated filers¹ to include an auditor's attestation report on management's assessment of internal control over financial reporting ("ICFR") beginning in annual reports for fiscal years ending on or after December 15, 2009.² The attestation is required pursuant to rules implementing Section 404(b) of the Sarbanes-Oxley Act of 2002.³ Absent the extensions, non-accelerated filers would have had to include the attestation reports in annual reports for fiscal years ending on or after December 15, 2008.