SEC Reporting and Disclosure Checklist

This SEC reporting checklist helps a public company organize recurring filings and event-driven disclosure. The required forms and deadlines depend on the issuer's reporting obligations and classification. Maintain an ongoing record of material developments rather than reconstructing it at filing time.

How to use this checklist: identify the supporting record and responsible person for each item. Mark an item complete only after the relevant records and analysis have been reviewed. Note unresolved matters for counsel.

Establish the reporting framework

- ☐ Confirm the issuer's reporting obligations, forms, filer status, fiscal year and applicable accommodations with counsel.
- ☐ Create a calendar covering periodic reports, event-driven reports, ownership filings, proxy or information statements and relevant market notices.
- ☐ Confirm EDGAR access, authorized users, filing-agent arrangements, signatures and required certifications before the filing deadline.

Collect complete information

- ☐ Maintain a process for escalating material developments, including agreements, financing, acquisitions, litigation, cybersecurity incidents and leadership changes.
- ☐ Reconcile financial statements, MD&A, business disclosure, risk factors, exhibits and related-party information.
- ☐ Coordinate the audit or review process, financial-statement currency, accounting judgments and any required auditor consents or other involvement.

Revise and coordinate

- ☐ Confirm disclosure controls, management review, internal-control disclosures and appropriate board or committee involvement.
- ☐ Assess required event reporting promptly when facts arise; do not postpone the analysis until the next periodic filing.
- ☐ Check public statements, investor materials and website content for consistency and review any applicable selective-disclosure issues.

File and follow through

- ☐ Verify the form, exhibits, hyperlinks, signatures, certifications and financial data requirements applicable to the filing.
- ☐ If a filing may be late, assess the available process, required disclosures and consequences; do not assume an extension applies to every form.
- ☐ Confirm acceptance and public availability, address errors appropriately, and preserve the supporting disclosure record.

Need assistance preparing SEC reports or organizing disclosure obligations? Call 561-416-8956 or email Hamilton & Associates Law Group, P.A. at info@securitieslawyer101.com.