

## SEC Updates COVID-19 Reporting Guidance

Alert

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The SEC's Division of Corporation Finance has issued disclosure guidance in the form of [CF Disclosure Guidance: Topic No. 9A](#) addressing COVID-19 disclosure considerations regarding operations, liquidity and capital resources. The guidance supplements [CF Disclosure Guidance: Topic 9](#), which provided the division's initial views on disclosure and other securities law obligations that companies should consider with respect to COVID-19 and related business and market disruptions.

In addition, the SEC's Office of the Chief Accountant (OCA) [issued a statement](#) via its Chief Accountant, Sagar Teotia, regarding the continued importance of high-quality financial reporting in light of the significant impacts of COVID-19. OCA notes many public companies are now preparing for their next reporting cycle (e.g., second quarter financial reporting), and emphasizes that participants in the financial reporting system continue to play an important role in the functioning of our markets and in the collective national effort to mitigate the COVID-19 pandemic.

A [full analysis](#) of the updated guidance is available on [dodd-frank.com](http://dodd-frank.com).

For more information on the disclosure guidance, please contact [Steve Quinlivan](#), Bryan Pitko, Ashlee Germany, [Jennifer Cooke-Yin](#), Jennifer Moyer, [Jack Bowling](#), [Scott Gootee](#), [Patrick Respeliens](#), [David Jenson](#) or the Stinson LLP contact with whom you regularly work.

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