

# 15 U.S. Code § 78d-8

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## Annual financial controls audit

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### **(a) Reports of Commission**

#### **(1) Annual reports required**

Not later than 6 months after the end of each fiscal year, the Commission shall publish and submit to Congress a report that—

- (A) describes the responsibility of the management of the Commission for establishing and maintaining an adequate internal control structure and procedures for financial reporting; and
- (B) contains an assessment of the effectiveness of the internal control structure and procedures for financial reporting of the Commission during that fiscal year.

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