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Oh, nobody worries about that provision

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In October 2019, a company was charged by the U.S. Securities and Exchange Commission (SEC) with violating a provision of the law requiring publicly traded companies to maintain effective internal controls over financial reporting, and they were hit with a $250,000 penalty. They were not charged with disclosure fraud, financial reporting issues, or any violations of the Foreign Corrupt Practices Act[1] (FCPA), where we often see the SEC charge a company with internal control violations. They simply failed to maintain internal controls sufficient to "provide reasonable assurance" that the company's financial statements were prepared in accordance with generally accepted accounting principles.