



Internal controls over financial reporting (ICFR) and cyber security risks are growing concerns for executives responsible for reporting corporate financial performance. Those two issues topped executives' list when asked what kept them up at night.

ICFR



Cyber Security



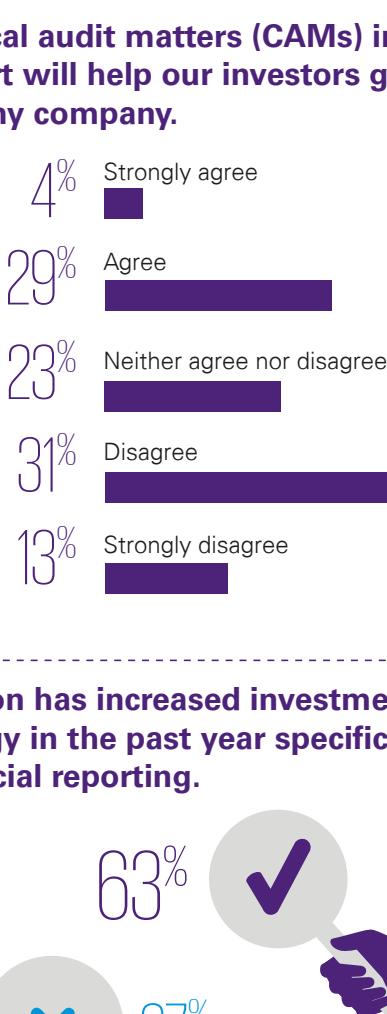
Where are you currently in your implementation of the lease accounting standard?



Beyond your specific financial reporting duties, what compliance issue most keeps you up at night?



Including critical audit matters (CAMs) in the auditor's report will help our investors gain insights into my company.



How concerned are you about cyber security?

