Trust Enablement™ Assessment of Sarbanes-Oxley Legislation

(Look for blank or sparse categories to identify opportunities for improvement)

Trust Ensuring Services

- **Motivation**
  - Commission Resources and Authority
  - Corporate and Criminal Fraud Accountability
  - White Collar Crime Penalty Enhancements
  - Corporate Fraud and Accountability
- **Risk Transfer**
  - Auditor Independence
  - Corporate Responsibility
- **Ability**

Trust Establishing Services

- **Experiential Sources of Trust**
- **Authoritative Sources of Trust**
  - Enhanced Financial Disclosure
  - Studies and Reports
  - Analyst Conflicts of Interest
  - Corporate Tax Returns
- **Introduction to Sources of Trust**
  - Public Company Accounting Oversight Board

Trust Enabling Strategies