The Securities and Exchange Commission, as a matter of policy, disclaims responsibility for any private publication or statement by any of its employees. Therefore, the views expressed today are my own, and do not necessarily reflect the views of the Commission or the other members of the staff of the Commission.
Craig C. Olinger

Craig C. Olinger has served as a Deputy Chief Accountant of the Securities and Exchange Commission's Division of Corporation Finance since 1997. From January 2012 to September 2013 he was Acting Chief Accountant of the Division. His responsibilities include interpretation of the financial reporting and disclosure requirements for public companies as well as oversight of financial reporting matters affecting foreign registrants. He serves as an observer to the AICPA International Practices Task Force. Prior to joining the SEC in 1986 he was employed by Price Waterhouse. Mr. Olinger received his M.A.S. from the University of Illinois and his B.S. from Lebanon Valley College. He is a member of the AICPA.
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Overview
Registrants

About 8,000 domestic registrants
Almost 950 foreign registrants

Foreign private issuers:

- Canada: 335
- Islands: 245
- Europe: 110
- Asia Pacific: 85
- Israel: 70
- South America: 55
- Other: 45
Division of Corporation Finance Review Process

Accessing the U.S. Capital Markets — A Brief Overview for Foreign Private Issuers


Confidential Draft Submissions

- Emerging Growth Companies
- Dual-listed Companies
Review of IFRS Filers

- Application of IFRS
- IFRS Frequent Comment Areas
IFRS/IASB Reporting Matters

- Statement of Compliance with IFRS as Issued by the IASB
- Going Concern Language
- Audit of the Opening Balance Sheet
- XBRL
Other Reporting Issues

- Transition - IFRS 10, 11 and 12
- Retrospective changes to financial statements reported in a registration statement.
Resources

Division of Corporation Finance review process
http://www.sec.gov/divisions/corpfin/cffilingreview.htm

Foreign Issuer page
http://www.sec.gov/divisions/corpfin/cfforeignissuers.shtml
Resources

Confidential Draft Submissions pages

http://www.sec.gov/divisions/corpfin/cfannouncements/drsfilingprocedures.htm

http://www.sec.gov/divisions/corpfin/cfannouncements/draftregstatements.htm

http://www.sec.gov/divisions/corpfin/internatl/nonpublicsubmissions.htm
Resources

Financial Reporting Manual page

*Topic 6: Foreign Private Issuers & Foreign Businesses*

http://sec.gov/divisions/corpfin/cffinancialreportingmanual.shtml

IFRS Work Plan page

http://www.sec.gov/spotlight/globalaccountingstandards.shtml
Resources

Jumpstart Our Business Startups Act Frequently Asked Questions page

Conclusion

Questions?