

15 USC §78j-1. Audit requirements

(m) Standards relating to audit committees

(4) Complaints

Each audit committee shall establish procedures for—

(A) the receipt, retention, and treatment of complaints received by the issuer regarding accounting, internal accounting controls, or auditing matters; and

(B) the confidential, anonymous submission by employees of the issuer of concerns regarding questionable accounting or auditing matters.

SOURCE: [GOVINFO.GOV](https://www.govinfo.gov)