at: *https://www.reginfo.gov/public/do/PRAViewICR?ref_nbr=202604-3235-016* or email comment to *MBX.OMB.OIRA.SEC_desk_officer@omb.eop.gov* within 30 days of the day after publication of this notice, by September 18, 2026.

Dated: August 14, 2026.

Vanessa A. Countryman,

Secretary.

[FR Doc. 2026–16823 Filed 8–17–26; 8:45 am]

BILLING CODE 8011–01–P

SECURITIES AND EXCHANGE COMMISSION

[Release No. 34–106128; File No. SR–NYSE–2026–37]

Self-Regulatory Organizations; New York Stock Exchange LLC; Notice of Filing of a Proposed Rule Change To Amend Sections 303A.00 and 303A.07 of the NYSE Listed Company Manual

August 13, 2026.

Pursuant to Section 19(b)(1) [1] of the Securities Exchange Act of 1934 (''Act'') [2] and Rule 19b–4 thereunder,[3] notice is hereby given that, on July 31, 2026, New York Stock Exchange LLC (''NYSE'' or the ''Exchange'') filed with the Securities and Exchange Commission (the ''Commission'') the proposed rule change as described in Items I, II, and III below, which Items have been prepared by the self-regulatory organization. The Commission is publishing this notice to solicit comments on the proposed rule change from interested persons.

I. Self-Regulatory Organization's Statement of the Terms of Substance of the Proposed Rule Change

The Exchange proposes to amend Sections 303A.00 and 303A.07 of the NYSE Listed Company Manual (the ''Manual'') to extend the transition period in which a listed company must establish an internal audit function. The proposed rule change is available on the Exchange's website at *www.nyse.com,* at the principal office of the Exchange.

II. Self-Regulatory Organization's Statement of the Purpose of, and Statutory Basis for, the Proposed Rule Change

In its filing with the Commission, the self-regulatory organization included statements concerning the purpose of, and basis for, the proposed rule change and discussed any comments it received on the proposed rule change. The text of those statements may be examined at the places specified in Item IV below. The Exchange has prepared summaries, set forth in sections A, B, and C below, of the most significant parts of such statements.

A. Self-Regulatory Organization's Statement of the Purpose of, and the Statutory Basis for, the Proposed Rule Change

1. Purpose

Section 303A.07(c) of the Manual states that each company listed on the Exchange must have an internal audit function. The purpose of the internal audit function is to provide an issuer's management and audit committee with ongoing assessments of the issuer's risk management processes and system of internal controls. The function may be outsourced to a third-party service provider other than an issuer's independent auditor.

Like other elements of the Exchange's corporate governance rules, Sections 303A.00 and 303A.07 provide a transition period for certain issuers to become compliant with the internal audit function.[4] Pursuant to Section 303A.07 issuers must have an internal audit function in place no later than the first anniversary of their listing date. Over time, issuers have expressed concern that developing a capable internal audit function within the first year of listing presents challenges as issuers adjust to life as a newly public company. Accordingly, the Exchange is proposing to extend the transition period to implement an internal audit function from one year to five years.

In expressing concern over the current one-year compliance period, issuers often cite competing business and regulatory obligations requiring management's attention and the challenges of building an internal audit function to assess a company's internal control environment while a company is still in its early stages and continuing to grow. The Exchange continues to believe that having a robust internal audit function is a key component of sound corporate governance, but agrees that providing issuers with additional time to develop such function will result in a more effective function. In this regard, the Exchange notes that newly-public companies are typically in the process of upgrading their accounting systems and internal controls and hiring additional staff to meet the greater demands placed on public companies. Given the oversight role of directors—and members of the Audit Committee, in particular—with respect to risk management and internal controls, the Exchange believes it is appropriate to extend the transition period for compliance in order to provide a new slate of directors with sufficient time to assess an issuer's operations to help design a valuable internal audit function.

During the proposed five-year transition period, the Exchange believes that other requirements will continue to provide sufficient assurance that issuers listed on the Exchange are appropriately managing risk. All issuers listed on the Exchange are required to have an Audit Committee comprised of at least three independent directors.[5] The Audit Committee of an issuer listed on the Exchange must have a written charter that requires it to ''at least annually, obtain and review a report by the [company's] independent auditor describing: the firm's internal quality-control procedures; any material issues raised by the most recent internal quality-control review.'' [6] In addition, Section 404(a) of the Sarbanes-Oxley Act [7] obligates management to maintain an adequate internal control structure for financial reporting and annually assess its effectiveness. Section 404(b) of the Sarbanes-Oxley Act [8] requires a company's independent auditor to provide an attestation on management's internal control assessment. In addition, the CEO and CFO certifications required by Sections 302 and 906 of the Sarbanes-Oxley Act require an additional level of management responsibility for internal control oversight. The Exchange notes that the Sarbanes-Oxley Act and its provisions discussed herein was enacted after the Exchange first adopted its internal audit requirement. In this regard, the internal audit function may be viewed as a supplement for the statutory protections embodied in the Sarbanes-Oxley Act. Given this supplemental nature, the Exchange believes that providing an extended transition period will not raise any investor protection concerns.

Similarly, the Exchange notes that Nasdaq Stock Market (''Nasdaq'') does not require companies listed on that exchange to maintain an internal audit function. Given that a company could list on Nasdaq without any internal

[1] 15 U.S.C. 78s(b)(1).

[2] 15 U.S.C. 78a.

[3] 17 CFR 240.19b–4.

[4] Section 303A.00 of the Manual provides a one-year transition period for companies listing in connection with an initial public offering, carve-out or spin-off transaction. Section 303A.07 states that all listed companies must have an internal audit function within one year of listing.

[5] *See* Section 303A.06 of the Manual.

[6] *See* Section 303A.07 of the Manual.

[7] *See* 15 U.S.C. 7262(a).

[8] *See* 15 U.S.C. 7262(b).

audit function at all, the Exchange does not believe that providing an extended transition period for its internal audit function should raise concern.

2. Statutory Basis

The Exchange believes that its proposal is consistent with Section 6(b) of the Securities Exchange Act of 1934 (the ''Act'') generally [9] and furthers the objectives of Section 6(b)(5) of the Act [10] in particular, in that it is designed to promote just and equitable principles of trade, to remove impediments to and perfect the mechanism of a free and open market and a national market system, and in general to protect investors and the public interest.

The Exchange believes that the proposed amendment is consistent with the investor protection objectives of Section 6(b)(5) of the Act in that the proposed amendment would provide an extended transition period to comply with the internal audit requirement, thus enabling issuers to design a comprehensive and effective internal audit function. As discussed above, the Exchange views the internal audit function as a supplement to the statutory protections contained in Section 404(a) and 404(b) of the Sarbanes-Oxley Act which require that management annually assess an issuer's internal control environment and the external auditor provide an attestation on such assessment. In addition, Exchange rules require all listed issuers to have a fully independent Audit Committee responsible for, among other things, oversight of risk mitigation and internal controls. Finally, the Exchange notes that Nasdaq rules do not require listed companies to maintain an internal audit function. Therefore, even with an extended transition period, the Exchange's rules in this regard will be more stringent than its peer exchange.

B. Self-Regulatory Organization's Statement on Burden on Competition

The Exchange does not believe that the proposed rule change will impose any burden on competition that is not necessary or appropriate in furtherance of the purposes of the Act. The proposal simply extends the transition period for compliance with the Exchange's internal audit requirement. The Exchange does not believe that extending the transition period in this manner presents any burden on competition as Nasdaq does not have an internal audit requirement.

[9] 15 U.S.C. 78f(b).

[10] 15 U.S.C. 78f(b)(5).

C. Self-Regulatory Organization's Statement on Comments on the Proposed Rule Change Received From Members, Participants, or Others

No written comments were solicited or received with respect to the proposed rule change.

III. Date of Effectiveness of the Proposed Rule Change and Timing for Commission Action

Within 45 days of the date of publication of this notice in the **Federal Register** or within such longer period up to 90 days (i) as the Commission may designate if it finds such longer period to be appropriate and publishes its reasons for so finding or (ii) as to which the self-regulatory organization consents, the Commission will:

(A) by order approve or disapprove the proposed rule change, or

(B) institute proceedings to determine whether the proposed rule change should be disapproved.

IV. Solicitation of Comments

Interested persons are invited to submit written data, views and arguments concerning the foregoing, including whether the proposed rule change is consistent with the Act. Comments may be submitted by any of the following methods:

Electronic Comments

- Use the Commission's internet comment form (*https://www.sec.gov/rules/sro.shtml*); or
- Send an email to *rule-comments@sec.gov.* Please include file number SR–NYSE–2026–37 on the subject line.

Paper Comments

- Send paper comments in triplicate to Secretary, Securities and Exchange Commission, 100 F Street NE, Washington, DC 20549–1090.

All submissions should refer to file number SR–NYSE–2026–37. This file number should be included on the subject line if email is used. To help the Commission process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's internet website (*https://www.sec.gov/rules/sro.shtml*). Copies of the filing will be available for inspection and copying at the principal office of the Exchange. Do not include personal identifiable information in submissions; you should submit only information that you wish to make available publicly. We may redact in part or withhold entirely from publication submitted material that is obscene or subject to copyright protection. All submissions should refer to file number SR–NYSE–2026–37 and should be submitted on or before September 8, 2026.

For the Commission, by the Division of Trading and Markets, pursuant to delegated authority.[11]

Sherry R. Haywood,

Assistant Secretary.

[FR Doc. 2026–16781 Filed 8–17–26; 8:45 am]

BILLING CODE 8011–01–P

SECURITIES AND EXCHANGE COMMISSION

[Release No. 34–106129; File No. SR–OCC–2026–802]

Self-Regulatory Organizations; The Options Clearing Corporation; Notice of Filing of Advance Notice Relating to The Options Clearing Corporation's Proposal To Amend the Evergreen Provisions Relating to Its Revolving Credit Facility

August 13, 2026.

Pursuant to Section 806(e)(1) of Title VIII of the Dodd-Frank Wall Street Reform and Consumer Protection Act, entitled Payment, Clearing and Settlement Supervision Act of 2010 (''Clearing Supervision Act'') [1] and Rule 19b–4(n)(1)(i) [2] of the Securities Exchange Act of 1934 (''Exchange Act'' or ''Act''),[3] notice is hereby given that on July 31, 2026, The Options Clearing Corporation (''OCC'') filed with the Securities and Exchange Commission (''SEC'' or ''Commission'') an advance notice as described in Items I, II and III below, which Items have been prepared primarily by OCC. The Commission is publishing this notice to solicit comments on the advance notice from interested persons.

I. Clearing Agency's Statement of the Terms of Substance of the Advance Notice

This advance notice is submitted by OCC in connection with a prosed change to its operations to amend the circumstances under which OCC may renew its revolving credit facility that OCC maintains for a 364-day term and that it may use: (i) to meet obligations arising out of the default or suspension of a Clearing Member or any action taken by OCC to address such a default or suspension; (ii) to reimburse OCC for bankruptcy losses, subject to the conditions set forth in the By-Laws and Rules; (iii) to the extent permitted by the By-Laws and Rules, (a) to obtain funds

[11] 17 CFR 200.30–3(a)(12).

[1] 12 U.S.C. 5465(e)(1).

[2] 17 CFR 240.19b–4(n)(1)(i).

[3] 15 U.S.C. 78a *et seq.*