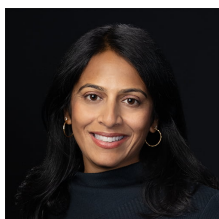


Featured in Law360: Key Tronic Case Shows SEC Isn't Ignoring Controls Violations

May 15, 2026

Law360 recently published an article authored by Cooley attorneys Tejal Shah and Bingxin Wu analyzing a recent Securities and Exchange Commission (SEC) enforcement action against a public company for books and records and internal controls violations – the first nonfraud enforcement action brought against a public company during Chairman Paul Atkins' tenure. As the article explains, notwithstanding its shift in enforcement priorities, "the SEC remains willing, under certain circumstances, to bring enforcement actions that charge books and records and internal controls violations, even if it ultimately declines to pursue fraud charges." [Read the article](#) to learn more about the case and what it means for public companies navigating SEC investigations and settlement discussions.

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