



After a positive year of financial fraud enforcement in fiscal year 2019, the [U.S. Securities and Exchange Commission](#)'s Division of Enforcement posted quality cases in fiscal year 2020.

The SEC demonstrated its commitment to individual accountability, filing several cases against defendants from the C-suite. Its cases covered a variety of issues, including the misuse of reserves, revenue recognition, and disclosure malfeasance. The SEC also continued its use of data analytics to unearth improper conduct. Recognizing entities may seek to take advantage of the COVID-19 crisis to engage in fraud, the SEC has actively engaged in enforcement efforts in this area.

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