



## **SARBANES-OXLEY ACT OF 2002**

The Sarbanes-Oxley Act was in response to the corporate and accounting scandals that included the Enron, Tyco and WorldCom high profile scandals. The Sarbanes-Oxley Act make publicly held companies maintain business related information and to have that information readily available for the protection of the investing public. To deter the destruction of documents with the intent to interfere with a legal investigation and to prevent the retaliation against employees who provide information to law enforcement, the Sarbanes-Oxley Act criminalized these actions. It is important to note that records that are destroyed in a regularly scheduled manner make it more difficult to allege obstruction of justice. A compliant and secure document destruction program in place for the proper disposal of paper and electronic records is of the utmost importance to avoid an unjust appearance of impropriety with regard to document shredding.