

By its terms, the Sarbanes-Oxley Act of 2002 does not apply to non-profits, but there can be no doubt that its “best practices” are fast becoming the presumptive tests by which to assess the adequacy of corporate governance and oversight in all sectors. Drawn from the experiences of a “voluntary complier,” this article analyzes the Act with regard to the unique interests, needs, and constraints of higher education, and offers recommendations for how to adopt the “spirit” of the Act.