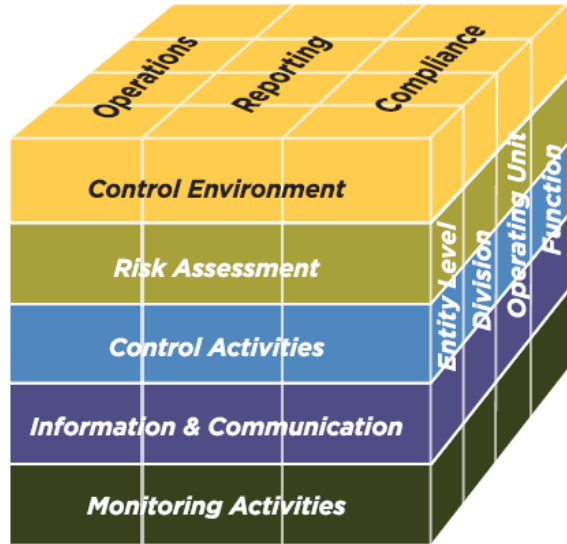




COMMITTEE OF SPONSORING ORGANIZATIONS OF THE TREADWAY COMMISSION



Leveraging COSO to Improve Performance in a Transformation World



Paul J. Sobel, CIA, QIAL, CRMA
COSO Chairman



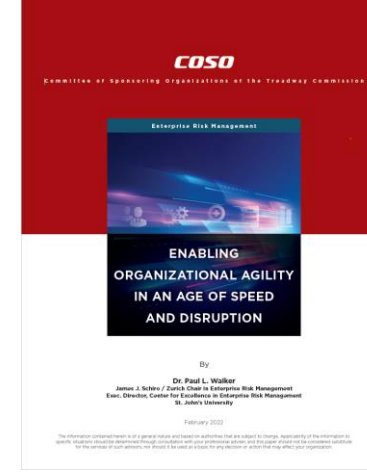
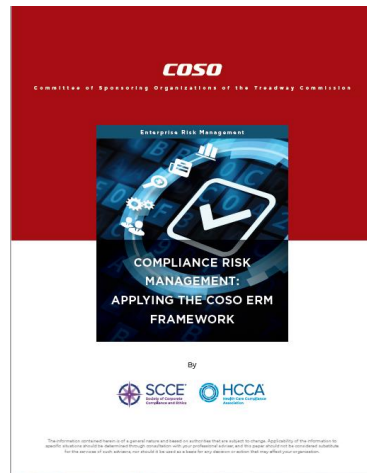
COSO's Mission & Vision

COSO's **Mission** is “To help organizations improve performance by developing thought leadership that enhances internal control, risk management, governance and fraud deterrence.”

COSO's **Vision** is “To be globally recognized as an authority on internal controls and a thought leader on risk management, governance and fraud deterrence.”

COSO Guidance

- Managing ESG Risks
- Managing Cyber Risk in a Digital Age
- Blockchain and Internal Control
- Managing Compliance Risks
- ERM for Cloud Computing
- ERM for Cloud Computing
- Realize the Full Potential of Artificial Intelligence
- Enabling Organizational Agility





Upcoming COSO Guidance

- Internal Control over Sustainability Reporting
- Role of the Board
- Fraud Risk Management Guide - Update
- Aligning Integrated Reporting <IR>, ERM and Internal Audit
- Three Lines Model and COSO ERM

How Internal Auditors can Leverage COSO Guidance

- Help board and management understand how different risk areas fit with your overall ERM approach
- Promote a common risk language to others in your company
- Help risk owners better understand their role in managing unique risk areas
- Use guidance to develop audit procedures
- Evaluate overall effectiveness of ERM

Summary

- COSO's mission is to help organizations improve performance by developing thought leadership that enhances internal control, risk management, governance and fraud deterrence
- COSO's two frameworks are globally recognized and leading sources of practices for internal control and ERM
- Free guidance has been issued that can help apply the principles in those frameworks in a transformational world



COMMITTEE OF SPONSORING
ORGANIZATIONS OF THE TREADWAY COMMISSION

Thank You



Paul J. Sobel, CIA, QIAL, CRMA

COSO Chairman

paulsobel@coso.org

www.coso.org