



2023 ESG Virtual Conference

September 21, 2023 | 10:00 a.m.–4:30 p.m. ET | 6.6 CPEs

7:00–8:30 a.m. PT | 9:00–10:30 a.m. CT | 10:00–11:30 a.m. ET

Opening Keynote: Navigating the Path of ESG Reporting? Let COSO Be Your Guide

Grant Ostler, CIA, CPA
Industry Principal
Workiva

Mark Mellen, CPA
Industry Principal, ESG
Workiva

Michael Schor
Partner, Global Advisory Leader, and Internal Audit Leader
Deloitte & Touche LLP

Join our panel of experts as they dissect and discuss the impact on internal audit teams of the evolving ESG regulatory landscape, the emergence of new rules from the SEC, CSRD in Europe, and how recent guidance from COSO on Internal Controls Over Sustainability Reporting (ICSR) can help internal auditors navigate this journey. Learn how these new regulations are forcing a convergence of internal audit, ESG, and financial reporting teams and how leveraging COSO ICSR can help internal audit proactively position that convergence as a merge, rather than a crash!

In this session, participants will:

- Discover how to communicate the impacts of CSRD and SEC ESG rules on their organization and internal audit team.
- Understand the COSO guidance on ICSR and how internal auditors help their organizations apply the COSO Internal Control–Integrated Framework to sustainability reporting.
- Gain insights into developing an ESG program that unifies ESG reporting, financial reporting, risks, and controls.
- Hear how to leverage learnings from SOX to build a solid foundation, jump-start their ESG program, and prepare for ESG assurance.

Grant Ostler is an Industry Principal at Workiva and has more than 35 years of experience, primarily in the disciplines of auditing, enterprise risk management, and process improvement. He served as chief audit executive for almost two decades for entities ranging from Fortune 500 companies to pre-IPO companies, including building internal audit functions from scratch and leading the implementation of SOX 404 compliance programs for three companies. Ostler is an active member of the Twin Cities Chapter of The IIA, where he's held numerous leadership positions, including Chapter President, over the past two decades.



Mark Mellen has more than 15 years of experience advising organizations in managing risk, with a focus on sustainability and environmental, social, and governance (ESG) matters. He works cross-functionally to help enhance and integrate the ESG capabilities of the Workiva platform by bringing subject matter knowledge, engaging with stakeholders, and contributing to product enhancements. Mellen was previously a senior manager with Deloitte’s Sustainability practice and a nominated trainer for GRI training.

Michael Schor is a Partner in Deloitte & Touche LLP’s Risk & Financial Advisory practice, where he advises domestic and international clients on internal controls, including IT, regulatory matters, risk management issues, and control and compliance management processes. Schor has 20+ years of experience advising Deloitte’s largest clients on the internal audit lifecycle, including risk assessments, audit planning and execution, and reporting to audit committees and key executive stakeholders. He also leads Deloitte’s efforts to modernize key third line functions. Specifically, Schor focuses on how internal audit functions execute, as well as what internal audit functions focus on, and is known for this work with mid-market and super-regional banks.

NASBA: Specialized Knowledge | Learning Level: Intermediate | CPE Credit: 1.8
Prerequisite: General understanding of ESG Reporting



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8:40–9:40 a.m. PT | 10:40–11:40 a.m. CT | 11:40 a.m.–12:40 p.m. ET

CS 1: COSO ESG Supplement: How Can The Audit Community Use This New Guidance?

Brad J. Monterio
Executive Vice President, Member Competency and Learning
The IIA, Global Headquarters

Robert B. Hirth Jr.
Senior Managing Director
Protiviti

Shari Littan, CPA, JD
Director, Corporate Reporting Research and Policy
Institute of Management Accountants

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) recently released supplemental guidance for organizations to design, evaluate, and achieve effective internal control over sustainability reporting (ICSR), using the globally recognized 2013 COSO Internal Control–Integrated Framework (ICIF). The intended outcome is to build trust and confidence in ESG/sustainability reporting, public disclosures (both voluntary and that mandated by regulation), and enterprise decision-making.

In this session, participants will:

- Gain insights into the background and rationale for developing the guidance.
- Learn how the 2013 COSO ICIF 17 Principles apply to sustainability information and reporting.
- Evaluate specific examples of sustainability reporting control activities.
- Identify the actions they should be taking as a result of this guidance.

Brad Monterio is Executive Vice President of Member Competency and Learning for The IIA. Previously, he was Chief Learning Officer for California Society of CPAs, and former Managing Director of Colcomgroup, Inc., a consultancy serving the accounting, auditing, finance, and technology sectors. He served on the Board of Directors for the Institute of Management Accountants and the Casualty Actuarial Society and is a member of the Integrated Reporting & Connectivity Council of the IFRS Foundation. He is a past Chair of the IMA DE&I Committee, past Vice Chair of the CalCPA DE&I Commission, and a past member of the Joint Committee for Inclusion, Equity and Diversity for the actuarial profession.

Bob Hirth is a Senior Managing Director of Protiviti. He was previously Executive Vice President of Global Internal Audit and a member of the six-person executive management team for the first ten years of the firm's development. Hirth was appointed to the standard setting board of the Sustainability Accounting Standards Board (SASB) upon its formation in 2017 and served as Co-Vice Chair of the board until IFRS



Foundation acquired SASB in 2022. He also chaired SASB’s Technology and Communications sector committee. He is a member of the PCAOB’s Standards and Emerging Issues Advisory Group and the AICPA ASEC Sustainability Assurance and Advisory Task Force. Hirth is a co-author of COSO’s latest guidance, ***Achieving Effective Internal Control over Sustainability Reporting (ICSR)***. He was a 2021 NACD Directorship 100 Governance Professional honoree.

Shari Helaine Littan is Director of Corporate Reporting Research and Thought Leadership at IMA. Her work focuses on financial reporting and sustainable business information and management. Littan recently led the authorship of ***Achieving Effective Internal Control over Sustainability Reporting (ICSR): Building Trust and Confidence through the COSO Internal Control–Integrated Framework*** as well other reports, articles, and webinars on these topics. Littan holds a J.D. from Boston University School of Law as well as a Postgraduate Certificate in Sustainable Business from the University of Cambridge Institute for Sustainability Leadership.

NASBA: Specialized Knowledge | Learning Level: Intermediate | CPE Credit: 1.2
Prerequisite: General understanding of ESG and COSO ICF



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9:50–10:50 a.m. PT | 11:50 a.m.–12:50 p.m. CT | 12:50–1:50 p.m. ET

CS 2: Audit Culture by Design, Embedded in All Audits

Marion Laforie
Lead Auditor
Philip Morris International

Ryner Wagner, CA(SA), CIA, PAL-I
Audit Manager, Quality Assurance
Philip Morris International

This presentation will explore the development of a program to tackle auditing culture across all audits, rather than individually in one audit. Topics to be covered include the usual pain points that corporate audit departments face with auditing culture, as well as how this program's approach addresses these pain points. Attendees will hear about real case studies, in addition to tangible benefits and quick wins that every organization can apply.

In this session, participants will:

- Examine the main challenges for auditing culture and an approach for embedding culture in all audits.
- Recognize the main points in auditing culture and how to tackle them.
- Understand how auditing culture easily demonstrates the role of business partner that the corporate audit department plays in an organization.

Marion Laforie has 10+ years of advisory and auditing experience, as well as expertise in change management and operational excellence. She worked and studied in France, London, Singapore, and China for big companies in the life sciences, food, and consumer goods industries, as well as startups. Laforie is currently a Lead Auditor at Philip Morris International, where she guides business audits in strategic risk reviews, organizational transformation, and embedding the growing challenges facing the organization's cultural landscape into the different audit reviews work program. Her focus is on highlighting audit's role as a business partner in the organization.

Ryner Wagner has 10+ years of international auditing experience and is currently leading the Risk and Assurance function's quality assurance and improvement program at Philip Morris International.

NASBA: Specialized Knowledge | Learning Level: Intermediate | CPE Credit: 1.2
Prerequisite: General understanding of ESG and COSO ICF



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11:40 a.m.–12:20 p.m. PT | 1:20–2:20 p.m. CT | 2:20–3:20 p.m. ET

CS 3: Understanding the Environmental, Social, and Governance (ESG) Landscape and Leveraging the Enterprise Risk Management (ERM) Framework

Sanjiv Sharma, CIA, CPA, CISA
Vice President and Chief Audit Executive
Wolfspeed Inc.

ESG entails a triple threat of environmental risk, social impact, and corporate governance practices, but also offers a massive upside opportunity. As a unique universe of interconnected risks, ESG has been gathering significant risk velocity and continues to gather attention. ESG is now on the CEO's agenda. ESG is not an island and cannot be managed in silos. The discipline of ERM could be applied to manage ESG. Organizations must prepare to have the proper controls and reporting structure in place to generate data that is complete, accurate, reliable, and ready for public consumption.

In this session, participants will:

- Understand what ESG is and how it can leverage the ERM framework.
- Take a deep dive into ESG fundamentals, trends, and developments around the concept of sustainability.
- Hear an overview of key ESG industry frameworks and requirements for using a particular framework.
- Review the top-most referenced ESG issues and understand internal audit's role in supporting and assuring ESG.

Sanjiv Sharma is Vice President and Chief Audit Executive at Wolfspeed Inc., where he is responsible for enterprise risk management, internal audit, and SOX compliance. Sharma previously worked with NXP Semiconductor, Freescale, and Motorola in various leadership roles in finance, internal audit, SOX compliance, and pricing in the United States, Malaysia, China, and India.

NASBA: Auditing | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisite: General understanding of auditing culture and what ESG components relate



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CS 4: How to Shift Internal Audit’s ESG Role From Solely Reporting to Strategic Risk Partner

Debbie Biddle-Castillo

**Managing Director, Advisory, Internal Audit and Enterprise Risk
KPMG**

Lauren Wilbur

**Director, Advisory, Internal Audit and Enterprise Risk
KPMG**

Internal audit teams are increasingly serving as advisors for the development of internal controls over sustainability reporting because of heightened regulations and scrutiny over ESG reporting. However, internal audit programs may be overlooking the underlying ESG strategy and change agenda due to the reporting focus.

In this session, participants will:

- Explore ways in which internal audit functions can provide value and insights to ESG governance.
- Discover how to expand the monitoring lens beyond reporting validation towards assessing the risks to a company’s ESG strategy, operational practices, and initiatives.
- Understand how internal audit plays a key role in achieving ESG targets and commitments.

Debbie Biddle-Castillo is a Managing Director in KPMG’s Advisory Services practice with 19 years of internal controls experience in the USA and UK. As a leader within KPMG’s ESG Internal Control & Governance Center of Excellence, she focuses on reviewing national trends in ESG and establishing KPMG’s solutions and perspectives on what does good look like for ESG internal controls, internal audit, and governance. Biddle-Castillo led the sustainability internal audit and enterprise risk function for a large consumer goods company. She also co-authored KPMG thought leadership on internal audit’s role in ESG and the impact of the COSO guidance on internal controls over sustainability reporting. Biddle-Castillo contributed to COSO’s supplemental guidance, “Achieving Effective Internal Control Over Sustainability Reporting.”

Lauren Wilbur has led the end-to-end delivery of ESG services for readiness services in response to the SEC’s proposed climate rule. These include scoping and prioritizing ESG metrics and disclosures, performing control design assessment, establishing an approach for governance, and developing remediation roadmaps to assist in maturing processes and controls.

NASBA: Specialized Knowledge | Learning Level: Intermediate | CPE Credit: 1.2

Prerequisite: General understanding of risk management and ESG