



7:00 – 8:30 AM PT | 9:00 – 10:30 AM CT | 10:00 – 11:30 AM ET EST

Opening Keynote: SESSION INFORMATION COMING SOON!

**NASBA: | Learning Level: | CPE Credit: 1.8
Prerequisite:**



8:40 – 9:40 AM PT | 10:40 – 11:40 AM CT | 11:40 AM – 12:40 PM ET

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

Brad Monterio

**Executive Vice President, Member Competency and Learning
The IIA, Global Headquarters**

Robert B. Hirth Jr.

**Senior Managing Director
Protiviti**

Shari Littan

**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 Commission on Equity, Inclusion 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. Shari 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



9:50 – 10:50 AM PT | 11:50 AM – 12:50 PM CT | 12:50 – 1:50 PM ET

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

Marion Laforie
Lead Auditor
Phillip 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.

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



11:40 AM – 12:20 PM PT | 1:20 – 2:20 PM CT | 2:20 – 3:20 PM 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 can’t 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: | Learning Level: | CPE Credit: 1.2

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



12:30 – 1:30 PM PT | 2:30 – 3:30 PM CT | 3:30 – 4:30 PM ET

CS 4: SESSION INFORMATION COMING SOON!

NASBA: | Learning Level: | CPE Credit: 1.2
Prerequisite: General understanding of risk management and ESG