<table>
<thead>
<tr>
<th>Time</th>
<th>Event Description</th>
<th>Speakers</th>
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</thead>
</table>
| 7:00 – 8:30 a.m. PST | Opening Keynote: Navigating the Path of ESG Reporting? Let COSO Be Your Guide        | Grant Ostler, CIA, CPA  
Mark Mellen, CPA  
Michael Schor  
Industry Principal  
Industry Principal, ESG  
Partner, Global Advisory Leader, and Internal Audit Leader  
Workiva  
Workiva  
Deloitte & Touche LLP |
| 8:30 – 8:40 a.m. PST | Break                                                                             |                                                                                                                                 |
| 8:40 – 9:40 a.m. PST | CS 1: COSO ESG Supplement: How Can The Audit Community Use This New Guidance?      | Brad J. Monterio  
Robert B. Hirth, Jr.  
Shari Littan, CPA, JD  
Executive Vice President, Member Competency and Learning  
Senior Managing Director  
Director, Corporate Reporting Research and Policy  
The IIA, Global Headquarters  
Protiviti  
Institute of Management Accountants |
| 9:40 – 9:50 a.m. PST | Break                                                                             |                                                                                                                                 |

**NASBA Field of Study:** Specialized Knowledge  
**Knowledge Level:** Intermediate  
**Prerequisite:** General understanding of ESG Reporting
<table>
<thead>
<tr>
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<tr>
<td>9:50 – 10:50 a.m. PST</td>
<td>CS 2: Audit Culture by Design, Embedded in All Audits</td>
<td>Marion Laforie, Lead Auditor, Phillip Morris International, Ryner Wagner, CA(SA), CIA, PAL-I</td>
<td>Auditing</td>
<td>Intermediate</td>
<td>General understanding of ESG and COSO ICF</td>
</tr>
<tr>
<td>11:20 a.m. – 12:20 p.m. PST</td>
<td>CS 3: Understanding Environmental, Social, and Governance (ESG) Landscape and Leveraging Enterprise Risk Management (ERM) Framework</td>
<td>Sanjiv Sharma, Vice President and Chief Audit Executive, Wolfspeed Inc.</td>
<td>Auditing</td>
<td>Intermediate</td>
<td>General understanding of auditing culture and what ESG components relate</td>
</tr>
<tr>
<td>12:30 – 1:30 p.m. PST</td>
<td>CS 4: How to Shift Internal Audit’s ESG Role From Solely Reporting to Strategic Risk Partner</td>
<td>Debbie Biddle-Castillo, Managing Director, Advisory, Internal Audit and Enterprise Risk KPMG, Lauren Wilbur, Director, Advisory, Internal Audit and Enterprise Risk KPMG</td>
<td>Auditing</td>
<td>Intermediate</td>
<td>General understanding of risk management and ESG</td>
</tr>
</tbody>
</table>

**TOTAL CPE: 6.6**

**Thursday, September 21**

- 9:50 – 10:50 a.m. PST
  - 11:50 a.m. – 12:50 p.m. CST
  - 12:50 – 1:50 p.m. EST
- 10:50 – 11:20 a.m. PST
  - 11:20 a.m. – 12:20 p.m. PST
  - 1:20 – 2:20 p.m. CST
  - 2:20 – 3:20 p.m. EST
- 12:20 – 12:30 p.m. PST
  - 12:30 – 1:30 p.m. PST
  - 2:30 – 3:30 p.m. CST
  - 3:30 – 4:30 p.m. EST

**Lunch**

**Break**