

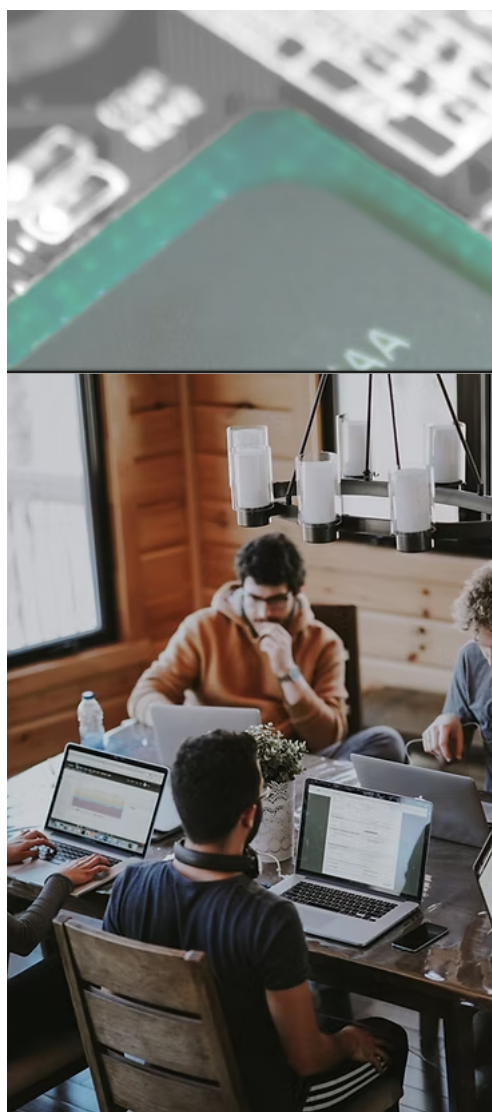


Internal Control - Integrated Framework

Effective internal controls are good for business. This is perhaps an interesting way to introduce the purpose of this thought paper, but, as its authors, our collective knowledge is very straightforward in this regard. Internal controls have value beyond compliance and external financial reporting. Effective internal controls can help an organization articulate its purpose, set its objectives and strategy, and grow on a sustained basis with confidence and integrity in all types of information.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control—Integrated Framework, originally issued in 1992 and refreshed in 2013 (ICIF-2013 or Framework), was developed as guidance to help improve confidence in all types of data and information.

In 2023 COSO issued supplemental guidance for organizations to achieve effective internal control over sustainability reporting (ICSR), using the globally recognized COSO Internal Control-Integrated Framework (ICIF).



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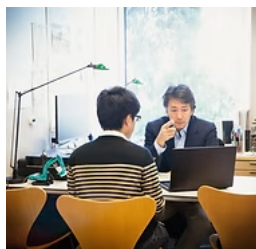
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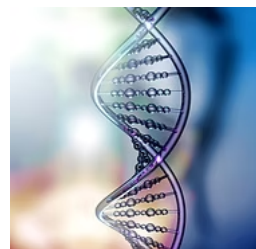
**THE 2013 COSO
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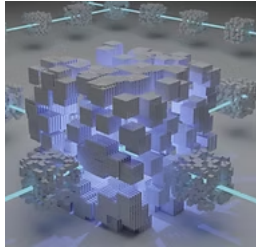
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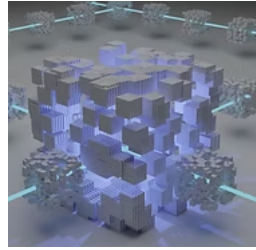
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Building Trust and Confidence through the COSO Internal Control—Integrated Framework addresses the topic of how to support the implementation of sustainability throughout an organization. It is designed for organizations to achieve effective internal control over sustainability

reporting (ICSR), using the globally recognized COSO Internal Control-Integrated Framework (ICIF). Its use is intended to build trust and confidence in ESG/sustainability reporting, public disclosures, and enterprise decision-making.

The 2013 Framework is expected to help organizations design and implement internal control in light of many changes in business and operating environments since the issuance of the original Framework, broaden the application of internal control in addressing operation and reporting objectives, and clarify the requirements for determining what constitutes effective internal control.



COSO has also issued Illustrative Tools for Assessing Effectiveness of a System of Internal Control and the Internal Control over External Financial Reporting (ICEFR): A Compendium of Approaches and Examples. The Illustrative Tools are expected to assist users when assessing whether a system of internal control meets the requirements set forth in the updated Framework. The ICEFR Compendium is particularly relevant to those who prepare financial statements for external purposes based upon requirements set forth in the updated Framework.

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