

SCCE04 ESG Audits: Criteria, Compliance, Consequences, and a Way through the Clutter

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- Drivers and criteria for ESG audits: Highlight audits driven by regulatory, compliance, customer requirements, reporting frameworks, and SEC rules, including internal audits, external audits, and the growing call for assurance on sustainability reporting
- Challenges and risks arising from ESG audit findings: Discuss findings, recommendations, actions, communications, and reporting that arise from ESG audits, highlighting potential contradictions and risks to the audited entity
- COSO Supplemental Guidance on Sustainability reporting: Hear Mr. Hileman, an author of COSO's sweeping new reference, "Achieving Effective Internal Control over Sustainability Reporting (ICSR)", describe applicability to compliance and auditing functions

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