



Audit Committee Effectiveness Center E-Alert

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COSO Seeks Participation on Survey about Risk Oversight

The AICPA encourages its members to participate in this important survey currently under way by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), of which the AICPA is a founding member.

The objective of this study is to develop deeper knowledge of the risk oversight process as it is applied by the board of directors, with an emphasis on understanding both the current state and desired future state of board risk oversight as viewed by directors.

The survey will require about 12-15 minutes of your time to complete. By doing so, you have the opportunity to provide your insights into the evolving issue of corporate risk oversight by boards of directors. We hope you can participate in this study, which may be accessed at www.protiviti.com/BoardMemberSurvey

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American Institute of Certified Public Accountants, 220 Leigh Farm Road, Durham, NC 27707-8110.