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**Meeting:** IAASB  
**Meeting Location:** Hong Kong  
**Meeting Dates:** September 19–23, 2016

## Agenda Item 4

### COSO<sup>1</sup> Presentation

#### Objective of Agenda Item

1. To receive an overview of the COSO Internal Control–Integrated Framework (2013) from Charles Landes, IAASB Deputy Chair and COSO Board member.

#### Material Presented

Agenda Item 4-A COSO Internal Control–Integrated Framework (2013) Presentation

Supplement 4-A [COSO Internal Control–Integrated Framework \(2013\) Executive Summary](#)

#### Matter for IAASB Consideration

1. The IAASB is asked to consider the presentation and discuss relevant aspects as appropriate.

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<sup>1</sup> Committee of Sponsoring Organizations of the Treadway Commission's (COSO)