



For Immediate Release

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**COSO Announces Online Survey to Gain Input for Update to
*Internal Control - Integrated Framework***

ALTAMONTE SPRINGS, Fla. - The Committee of Sponsoring Organizations of the Treadway Commission (COSO) today announced the launch of an [online survey](#) to gain input from a broad audience for updating the COSO *Internal Control - Integrated Framework* (Framework). COSO has undertaken a project to update the Framework initially published in 1992 to address key challenges presented by an increasingly complex business environment and help organizations worldwide better assess, design and manage internal control. The update is expected to provide more comprehensive and relevant conceptual guidance and practical examples, with a target publication date of 2012.

The survey constitutes one form of data gathering and analysis, alongside other mechanisms for input and regular meetings with the project Advisory Council comprised of representatives from industry, academia, government agencies, and not-for-profit organizations. In addition, the updated Framework will be exposed for public comment to capture any additional input from the general public.

COSO welcomes the participation of all who are familiar with the Framework and wish to provide their perspectives on what is still relevant, what is currently missing, and what needs to be refreshed. The survey is available on the COSO website at www.coso.org and will remain open until January 31, 2011. The survey can also be accessed at <http://www.cosointernalcontrols.com/fs/fs-COSO2010.aspx>.

About COSO

Originally formed in 1985 to sponsor the National Commission of Fraudulent Financial Reporting, COSO is a joint initiative of five private sector organizations and is dedicated to providing thought leadership through the development of frameworks and guidance on enterprise risk management, internal control and fraud deterrence. COSO's supporting organizations are The Institute of Internal Auditors (IIA), the American Accounting Association (AAA), the American Institute of Certified Public Accountants (AICPA), Financial Executives International (FEI), and the Institute of Management Accountants (IMA). www.coso.org

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