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STANDARDS & GUIDANCE BRIEF · UNITED STATES · VOLUNTARY FRAMEWORK

COSO ERM

Enterprise Risk Management — Integrating with Strategy and Performance

DOCUMENT	QES-WP-177, Rev B	DATE	November 7, 2026
ISSUED BY	Committee of Sponsoring Organizations of the Treadway Commission (COSO)	PREPARED BY	Conner Davidson
EDITION	2017 edition	STATUS CHECKED	October 24, 2026
INDUSTRIES	Risk & Cybersecurity	ONLINE	qesisbest.com/standard-coso-erm.html

CURRENT EDITION Widely used by boards and auditors in the United States, alongside COSO's Internal Control framework.

What It Covers

A framework for enterprise risk management tied to strategy setting and performance, organized as five components and twenty principles.

Who It Applies To

Organizations, often public companies and their boards, that want risk considered in strategy and performance.

Key Requirements

- Governance and culture.
- Strategy and objective-setting.
- Performance.
- Review and revision.
- Information, communication, and reporting.

What an Auditor Asks to See

- How risk appetite was set and how it shapes decisions.

Where Systems Fall Short

- Risk appetite statements too general to guide a decision.

How QES helps. Through QES's risk and cybersecurity partner. Meet the risk and cybersecurity partner: qesisbest.com/team.html#partners · +1 (401) 246-3204 · mweeden@qesisbest.com

Sources, checked October 24, 2026. COSO — Committee of Sponsoring Organizations of the Treadway Commission — www.coso.org.

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