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### **Digitization, Emerging Technology and Data Governance: Is Your Skillset Outdated? By Marc-André Paquette and Irene Wiecek**

CPAs bring a solid foundation of integrity, professionalism and duty of care to the table. While these fundamentals will remain important and valued, much of the technical knowledge that CPAs have learned in past will quickly become outdated in a changing world. Therefore, all CPAs need an Evergreen Learning mindset – a mindset where it is expected that skills and competencies will always be refreshed.



### **New Initiative to Streamline Climate Data Will Transform Compliance & Investment Decision Making: In Their Own Words, by Gundi Jeffrey, Managing Editor**

An interview with John Turner, CEO of XBRL International, explains the efforts currently underway with both global and national securities regulators, standard-setting bodies, technology firms and professional associations to create open, new, freely available standardized technologies. These will drive comparability of disclosed ESG/climate change data which in turn will expedite climate finance to tackle global warming.



### **When Audit Evidence (and Our Eyes) Lie to Us, by Eric E. Cohen, CPA**

Documents and graphics have long been altered using various techniques and technologies. With the call for more remote oversight and audit procedures, the ability of remote video to be altered becomes an important issue for the profession.



### **Internal Controls for Sustainability Reporting Using COSO, by Gerald Trites, FCA, FCPA, CISA, Editor-in-Chief**

The move to reporting on sustainability, together with new regulatory requirements, a focus on investor needs, and the possibility of audit requirements are all combining to make companies focus on the process they use to produce such reports. That means they have to address the adequacy of the internal controls in place for such reporting. They are looking to COSO for guidance, but applying COSO to sustainability reporting is not without its issues.