

# The COSO Framework



Committee  
Of  
Sponsoring  
Organizations of the Treadway Commission

The Committee of Sponsoring Organizations (COSO) is dedicated to providing thought leadership through the development of frameworks and guidance on enterprise risk management, internal control and fraud deterrence. COSO is a joint initiative of the American Accounting Association, the American Institute of Certified Public Accountants, Financial Executives International, the Association of Accountants and Financial Professionals in Business, and the Institute of Internal Auditors.

## Principles for Effective Internal Control

