

Exhibit 6. - American Institute of Certified Public Accountants Endorse EMR – Special Review

The information contains an authoritative [10th anniversary report overview](#) of **Enterprise Risk Management** in partnership with the **American Institute of CPAs** as produced by **North Carolina State in 2019**.

Here are the highlights of the findings:

- Most executives perceive that uncertainties in the business environment (and government!) are leading to more complex risks. **(COVID-19 a good example? - WJP)**
- Despite concerns about a number of potential risk issues on the horizon, few executives describe their organization's approach to risk management as mature.
- External stakeholders expect senior executive involvement in risk management
- Boards are focussed on risk oversight, but they tend to delegate responsibilities to a committee rather than retain that for the full board. **(Note the "committee" established by TBS! -WJP)**
- Most organizations are appointing an executive to oversee their risk management processes, with most organizations creating a management-level risk committee **(Note the BC and Australia Govts- WJP)**
- Few organizations perceive their approaches to risk management as providing strategic value. **(Again, note the TBS and Federal Government ministries demonstrated apathy! WJP) -**
- About half of the organizations engage in formal risk assessment processes. **(Please note that research in health (labs etc.) does NOT by itself constitute holistic risk management- it's the discouraged "Silo" methodology. WJP)**
- While boards (including government cabinets- WJP) receive written reports about top risk exposures, there is some question as to whether the process used to generate reports is systematic or robust. **(To be noted here is the COVID-19 reporting by appointed health officers, Federal and Provincial who omit reporting health pre-conditions and attribute the deaths to the virus! - WJP)**
- Organizations are not building in explicit accountabilities for risk management with few organizations embedding oversight responsibilities as components of compensation plans. **(Would that not be a good idea for the Federal and Provincial governments to pursue? – WJP)**
- Perceived roadblocks exist that prevent organizations from strengthening their approach to risk management.
(This one warrants further explanation -Respondents of organization that have not yet implemented an enterprise-wide risk management process indicate that one impediment is the belief that the benefits of risk management do not exceed the costs or there are too many other pressing needs! **(Hopefully, that this IS NOT the reason that will be considered by your government, Mr. Trudeau, when considering the billions \$ it spent so far mitigating COVID-19 factual damages. - WJP)**

(Note: the 2018 report can be accessed [at this link](#)) – **WJP)**