### Fall 2020 Meeting
**Monday, September 21, 2020 at 9:00 AM CST**
Adobe Connect Online Meeting
Emerging Issues Sub-Committee Agenda

<table>
<thead>
<tr>
<th>TIME (CST)</th>
<th>AGENDA ITEM</th>
<th>DISCUSSION LEADERS</th>
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<tbody>
<tr>
<td>9:00</td>
<td>Welcome and Introductions</td>
<td>Lucas Vaughn/Todd Smith</td>
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<td>Antitrust Statement</td>
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<td>EI Disclaimer</td>
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<td>Meeting Overview &amp; Format</td>
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<tr>
<td>9:05</td>
<td><strong>Emerging Issues in the Oil and Gas Industry</strong></td>
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<td>This is a seminar session, consisting of guided case studies and small group discussion and review on issues affecting the oil &amp; gas industry. Discussion will focus on how to account for costs related to these emerging issues.</td>
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<td><strong>Learning Objectives:</strong></td>
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<td>By the end of this session you will be able to:</td>
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<td>1. Assess whether the industry’s COVID related expenditures fall under COPAS guidance for Catastrophes</td>
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<td>2. Describe an Operator’s ability to charge ransom payments made to resolve a cyberattack on one of its facilities.</td>
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<td>3. Discuss various industry issues/concerns, which may require additional discussion at future meetings.</td>
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<td><strong>Program Level:</strong> Intermediate</td>
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<td><strong>Pre-requisites:</strong> Familiarity with COPAS publications and general accounting standards</td>
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<td><strong>Advance Preparation:</strong> Read the EI Case Studies handout</td>
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<td><strong>Delivery Method:</strong> Group Internet Based</td>
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<td><strong>Field of Study:</strong> Specialized Knowledge</td>
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<td><strong>CPE Credits:</strong> 4.0</td>
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<td>9:15</td>
<td><strong>TOPIC ONE: COVID is a Catastrophe. Or is it?? Discuss MFI-52, Catastrophe-Related Costs</strong></td>
<td>Lucas Vaughn / Todd Smith</td>
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<td>Topic Introduction and Overview</td>
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<td>10:30</td>
<td>Break</td>
<td>Lucas Vaughn / Todd Smith</td>
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<td>10:40</td>
<td>Special Recognition</td>
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<td>10:50</td>
<td><strong>TOPIC TWO: Cyber Attacks on the Energy Industry</strong></td>
<td>Lucas Vaughn / Todd Smith</td>
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<td>Topic Introduction and Overview</td>
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11:40 Break

11:50 **TOPIC THREE: Lightning Round – Live Polling & Discussion on Several Industry Concerns**

Topic Introduction and Overview

Lucas Vaughn / Todd Smith

1. Incidental supplies held in a field location
2. Documentation requirement for small allocations like telephones, computers, etc.
3. Future of meeting formats for local and national meetings (due to COVID changes)
4. Chargeability of Oil Pollution Act of 1990 (OPA) insurance
5. Chargeability of marketing fees to the Joint Account
6. Pipe volume rebates
7. Audit Report / Fieldwork Citations

1:00 Adjourn