



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

TIME (CST)	AGENDA ITEM	DISCUSSION LEADERS
9:00	Welcome and Introductions Antitrust Statement EI Disclaimer Meeting Overview & Format	Lucas Vaughn/Todd Smith
9:05	<b>Emerging Issues in the Oil and Gas Industry</b>	
	This is a seminar session, consisting of guided case studies and small group discussion and review on issues affecting the oil & gas industry. Discussion will focus on how to account for costs related to these emerging issues.	
	<b>Learning Objectives:</b>	
	By the end of this session you will be able to:	
	<ol style="list-style-type: none"> <li>1. Assess whether the industry's COVID related expenditures fall under COPAS guidance for Catastrophes</li> <li>2. Describe an Operator's ability to charge ransom payments made to resolve a cyberattack on one of its facilities.</li> <li>3. Discuss various industry issues/concerns, which may require additional discussion at future meetings.</li> </ol>	
	<b>Program Level:</b>	Intermediate
	<b>Pre-requisites:</b>	Familiarity with COPAS publications and general accounting standards
	<b>Advance Preparation:</b>	Read the EI Case Studies handout
	<b>Delivery Method:</b>	Group Internet Based
	<b>Field of Study:</b>	Specialized Knowledge
	<b>CPE Credits:</b>	4.0
	<b>Summer EI Meeting Recap</b>	Lucas Vaughn / Todd Smith
9:15	<b>TOPIC ONE: COVID is a Catastrophe. Or is it?? Discuss MFI-52, <i>Catastrophe-Related Costs</i></b>	
	Topic Introduction and Overview	Lucas Vaughn / Todd Smith
10:30	Break	
10:40	<b>Special Recognition</b>	
10:50	<b>TOPIC TWO: Cyber Attacks on the Energy Industry</b>	
	Topic Introduction and Overview	Lucas Vaughn / Todd Smith

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**