

Conflict Minerals Reports Questions & Answers



.13 Attributes of a CMR That Facilitate an IPSA

Inquiry— What are the attributes of a CMR that will facilitate an IPSA?

Reply—While the Form SD instructions do not specify any particular section headings or subheadings that an issuer is required to use in its CMR, the use of various section headings and subheadings within the CMR may facilitate the identification of the portion of the CMR subject to the IPSA in the practitioner’s attest report as well as improving the readability of the CMR. Two sections that are expected to appear in a CMR based on the Form SD instructions are “Due Diligence” and “Product Description”. In the “Due Diligence” section, subheadings for the design and description of due diligence measures performed would facilitate references in the practitioner’s attest report, as would separately describing due diligence measures performed subject to audit and, if included, due diligence measures not subject to audit. An issuer might also include other headings as illustrated in this [CMR depiction](#).

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