

List of Attendees for IESBA Roundtable – Tokyo Japan, July 12, 2018
Non-assurance Services and Professional Skepticism
As of July 9, 2018

Participants

- Bank of Japan – Shigekazu Murata, *Deputy Director*
- Deloitte – Masako Katsume, *Senior Manager*
- Daiwa Institute of Research – Kazuhiro Yoshii, *Managing Director of Legal and Tax Research*
- Ernst & Young – Yoichi Hirata, *Partner Independence* and Chiho Muto, *Partner*
- Grant Thornton – Tetsuo Shibaya, *Audit Partner* and Ritsuko Watanabe, *Audit Partner*
- Hong Kong Institute of Certified Public Accountants (HKICPA) – Chris Joy, *Executive Director* and Selene Ho, *Deputy Director (Audit, Assurance and Ethics)*
- IFAC Small and Medium Practices Committee (SMPC) – Naofumi Higuchi, *Member*
- Institute of Chartered Accountants of Kenya (ICAK) – Isaac Nyareru Nyangwes, *Technical Services*
- Institute of Singapore Chartered Accountants (ISCA) – Tang Seng Choon, *Ethics Committee Chair* and Lim Ju May, *Deputy Director – Corporate Reporting and Ethics*
- International Accounting Education Standards Board (IAESB) – Koichi Inoue, *IAESB Representative* and Hiroshi Shiina, *IAESB Representative*
- International Association of Financial Executives Institutes (IAFEI) – Conchita Manabat, *President of the Development Center for Finance*
- International Actuarial Association (IAA) – Masaaki Yoshimura, *President*
- International Auditing and Assurance Standards Board (IAASB) – Sachiko Kai, *IAASB Technical Advisor*
- International Forum of Independent Audit Regulators (IFIAR) – Carl Renner, *Executive Director* and Megumi Fukuoka, *Senior Policy Officer*
- Japan Credit Rating Agency – Keiko Mizuguchi, *Counselor and Chief Analyst*
- Japanese Institute of Certified Public Accountants (JICPA) – Sayaka Shimura, *Executive Board Member Ethics Standards*; Tetsuo Kitawaga, *Vice-chair of Ethics Standards Committee*; Ichiro Waki, *Professional Accountants in Business Committee Vice Chair*; and Kentaro Yoshioka, *PAIB Committee Working Group*
- Kansai University (Japan) – Yoshinao Matsumoto, *Professor School of Accountancy*
- KPMG – Yuki Hayashi, *Ethics and Independence Partner, KPMG AZSA LLP*
- Malaysian Institute of Accountants (MIA) – Shalini Balakrishnan, *Professional Practices and Technical*
- Saudi Organization of Certified Public Accountants (SOCPA) – Rashid Al Rashoud, *Ethics Committee Chair* and Ahmed Alshangiti, *Ethics Committee Member*
- Sony Corporation – Kunihito Minakawa, *Director and Member of the Audit Committee*



Sunway University Business School, Sunway University (Malaysia) – Susela Devi K. Suppiah, *Professor of Accounting*

Observers

Public Interest Oversight Board (PIOB) – Shigeo Kashiwagi, *PIOB Member*

IESBA Representatives and Staff

Mr. Richard Fleck, *IESBA Deputy Chair and Non-assurance Services and Profession Skepticism Working Group Chair*

Mr. David Clark, *IESBA Technical Advisor and Non-assurance Services Working Group Member*

Dr. Hironori Fukukawa, *IESBA Member and Professional Skepticism Working Group Member*

Mr. Gary Hannaford, *Non-assurance Services Working Group Member*

Prof. Jens Poll, *IESBA Member and Non-assurance Services Working Group Member*

Ms. Sylvie Soulier, *IESBA Member*

Mr. Toshihiro Yasada, *IESBA Technical Advisor*

Ms. Diane Jules, *IESBA Deputy Director*

Mr. John Morrow, *IESBA Manager, Standards Development and Technical Projects*

Ms. Astu Tilahun, *IESBA Executive Assistant*