

Agenda — September 7-8 and 20, 2021
IESBA CAG Meeting and Joint IESBA-IAASB Session (Virtual)

Day 1:

Tuesday September 7			
#	Subject	Presented by	Time (EDT)*
	IESBA CAG Public Sessions		
A	Welcome and Approval of Minutes of Previous Meeting <ul style="list-style-type: none"> • To <i>APPROVE</i> the minutes of the March and May 2021 IESBA CAG meetings • To <i>RECEIVE</i> an update on the IESBA's Quality Management-related Conforming Amendments project 	Hansen Siong	8:00 – 8:10
B	Tax Planning and Related Services <ul style="list-style-type: none"> • To <i>REPORT BACK</i> on the May 2021 IESBA CAG discussion • To <i>OBTAIN</i> Representatives' views on the Working Group's final report and recommendations 	Poll	8:10 – 9:30
	BREAK		9:30 – 9:45
C	Technology <ul style="list-style-type: none"> • To <i>REPORT BACK</i> on the March 2021 IESBA CAG discussion • To <i>RECEIVE</i> an update on the Technology Working Group's activities • To <i>DISCUSS</i> key issues identified by the Technology Task Force and to <i>OBTAIN</i> Representatives' input on the Task Force's proposals 	B. Friedrich Huesken	9:45 – 11:30

Day 2:

Wednesday September 8			
#	Subject	Presented by	Time (EDT)*
	Joint IESBA/IAASB CAG Public Session		
J1	Welcome	Dalkin and Hansen	7:00 – 7:05
J2	Definitions of Listed Entity & Public Interest Entity <ul style="list-style-type: none"> • To <i>DISCUSS</i> significant matters arising from responses to the January 2021 Exposure Draft, Proposed Revisions to the Definitions of Listed Entity and Public Interest Entity in the Code (PIE ED) • To <i>OBTAIN</i> Representatives' input on the Task Force's responses and revised proposals 	Ashley Jackson	07:05 – 08:30

Day 3:

Monday September 20			
#	Subject	Presented by	Time (EDT)*
	IESBA CAG Public Session		
D	Engagement Team-Group Audits Independence <ul style="list-style-type: none"> • To <i>REPORT BACK</i> on the May 2021 IESBA CAG discussion • To <i>PROVIDE</i> feedback on: <ol style="list-style-type: none"> (a) The Task Force’s proposed revisions to the definitions of engagement team, audit team, review team, and assurance team; and (b) The draft strawman of changes to Part 4A of the Code to address independence considerations in a group audit. 	Soulier	08:00 – 09:30
	BREAK		09:30 – 09:45
E	Long Association Post-Implementation Review (LAPIR) – Phase 1 <ul style="list-style-type: none"> • To <i>RECEIVE</i> an update on the IESBA’s LAPIR Phase 1 initiative including responses to the questionnaire • To <i>OBTAIN</i> Representatives’ view on issues identified by the Working Group 	Fleck	09:45 – 10:15
F	Benchmarking <ul style="list-style-type: none"> • To <i>REPORT BACK</i> on the March 2021 IESBA CAG discussion • To <i>RECEIVE</i> an update on the Working Group’s recent activities • To <i>OBTAIN</i> Representatives’ input on the differences identified to date by the Working Group as an outcome of Phase I, the comparison of the Code’s provisions and the US SEC and PCAOB independence provisions 	L. Friedrich	10:15 – 11:30

* The presentation times and length of discussion of topics may vary.

IESBA Invitees and Task Force Chairs

Thomadakis, Lee, Ashley, Fleck, B. Friedrich, L. Friedrich, Huesken, Poll, Soulier

IAASB Invitees for Joint Session

Seidenstein, Jui, Jackson

IESBA Staff

Gunn, Siong, Jules, Kwan, Leung, Sramko, Vijian, Tilahun, Vasquez

IAASB Staff (Joint session on September 8, 2021)

Gunn, Botha, Klonaridis, Shukarova Savovska, Van den Hout, Minnaar

PIOB Observer

Dr. Yugu Chen