

**Agenda — September 1, 10 and October 13, 2020**  
**IESBA CAG Meeting and Joint IESBA-IAASB Session (Virtual)**

**Day 1:**

Tuesday September 1			
#	Subject	Presented by	Time (EDT)*
	<b>IESBA CAG Public Sessions</b>		
A	Welcome and Approval of Minutes of Previous Meeting <ul style="list-style-type: none"> <li>• To <i>APPROVE</i> the minutes of the March 2020 IESBA CAG meeting</li> <li>• To <i>RECEIVE</i> a report on IESBA's COVID-19 responses, including collaboration with National Standard Setters through a COVID Working Group</li> <li>• To <i>REPORT BACK</i> on the March 2020 CAG discussion regarding the Role and Mindset project<sup>1</sup></li> </ul>	Hansen, Fleck	08:00 – 08:20
B	Objectivity of Appropriate Reviewers <ul style="list-style-type: none"> <li>• To <i>DISCUSS</i> significant matters arising from responses to the January 2020 Exposure Draft, <a href="#">Proposed Revision to the Code Addressing the Objectivity of Engagement Quality Reviewers</a></li> <li>• To <i>OBTAIN</i> Representatives' views on the Task Force's responses and revised proposals</li> </ul> (The IESBA will consider the revised proposals during its September 2020 meeting with a view to approving the final pronouncement.)	Soulier	08:20 – 9:30
	<b>BREAK</b>		09:30 – 9:45
C	Technology <ul style="list-style-type: none"> <li>• To <i>REPORT BACK</i> on the March 2020 CAG discussion</li> <li>• To <i>DISCUSS</i> the Task Force's work and thinking on issues on the Phase 2 project</li> <li>•</li> </ul>	Friedrich	09:45 – 11:00

**Day 2:**

Thursday September 10			
#	Subject	Presented by	Time (EDT)*
D	Fees <sup>2</sup> <ul style="list-style-type: none"> <li>• To <i>DISCUSS</i> significant matters arising from responses to the January 2020 Exposure Draft,</li> </ul>	McPhee	08:00 – 09:30

<sup>1</sup> During its June 2020 meeting, the unanimously approved revisions to the Code arising from the project addressing the role and mindset expected of professional accountants. Subject to Public Interest Oversight Board (PIOB) approval, the final pronouncement is expected to be issued by October 2020 and will be effective December 31, 2021, with early adoption permitted.

<sup>2</sup> The IESBA will consider revisions to the Fees and NAS EDs during its September 2020 meeting with a view to approving the final pronouncements in December 2020.

Thursday September 10			
#	Subject	Presented by	Time (EDT)*
	<a href="#">Proposed Revisions to the Fee-related Provisions of the Code</a> (Fees ED) <ul style="list-style-type: none"> <li>To <i>OBTAIN</i> Representatives' views on the Task Force's responses and revised proposals</li> </ul>		
	<b>BREAK</b>		09:30 – 09:45
E	Non-Assurance Services (NAS) <sup>2</sup> and Benchmarking <ul style="list-style-type: none"> <li>To <i>DISCUSS</i> significant matters arising from responses to the January 2020 Exposure Draft, <a href="#">Proposed Revisions to the Non-Assurance Services Provisions of the Code</a> (NAS ED)</li> <li>To <i>OBTAIN</i> Representatives' views on the Task Force's responses and revised proposals</li> <li>To <i>OBTAIN</i> Representatives' input on the IESBA's benchmarking initiative to compare the <a href="#">International Independence Standards</a> (IIS) that are applicable to PIEs to the relevant independence requirements in major jurisdictions, starting with the requirements of the US Securities and Exchange Commission (SEC) and Public Company Accounting Oversight Board (PCAOB)</li> </ul>	Fleck	09:45 – 11:15

Day 3:

Tuesday October 13			
#	Subject	Presented by	Time (EDT)*
	<b>Joint IESBA/IAASB CAG Public Session</b>		
J	Definition of Listed Entity & Public Interest Entity <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the March 2020 IESBA CAG discussion</li> <li>To <i>OBTAIN</i> Representatives' views on key issues and the Task Force's proposals</li> </ul>	Ashley	08:00 – 09:30
	<b>BREAK</b>		09:30 – 09:45
	<b>IESBA CAG Public Session</b>		
G	Engagement Team-Group Audits Independence <ul style="list-style-type: none"> <li>To <i>RECEIVE</i> a briefing on the IESBA's coordination activities with the IAASB's ISA 220 and ISA 600 Task Forces</li> <li>To <i>OBTAIN</i> Representatives' input on the Task Force's proposals to (a) address the implications of the change in the definition of engagement team in ISA 220 (Revised) for the IIS, and (b) enhance and clarify the independence provisions applicable in a group audit context</li> </ul>	Soulier	09:45 – 11:15

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

***IESBA Invitees and Task Force Chairs***

Thomadakis, Fleck, Ashley, Friedrich, McPhee, Soulier

***IAASB Invitees for Joint Session***

Seidenstein, Campbell

***IESBA/IAASB Staff***

Gunn, Siong, Botha, Jules, Bahlmann, James, Kwan, Leung, Sramko, Vijian, Van den Hout, Minnaar

***PIOB Observer***

Mr. Shigeo Kashiwagi