



**INTERNATIONAL FEDERATION  
OF ACCOUNTANTS**

545 Fifth Avenue, 14th Floor  
New York, New York 10017  
Internet: <http://www.ifac.org>

Tel: +1 (212) 286-9344  
Fax: +1 (212) 856-9420

**Agenda Item  
D**

**Board** Ethics Consultative Advisory Group

**Meeting Location:** Intercontinental, Toronto, Canada

**Meeting Date:** September 3, 2008

**Convergence**

**Objectives of Agenda Item**

1. To discuss and provide input to the IESBA on the draft convergence program.

**Background**

The objective of the IESBA includes convergence of international and national ethical standards. This is explicitly recognized in the IESBA Strategic and Operational Plan 2008-2009 (included as Agenda Paper D-2 for reference purposes).

At its June 2008 meeting, the IESBA discussed a draft convergence program. After consideration of input from CAG members, the IESBA plans to approve the program at its meeting in December 2008.

**Material Presented**

Agenda Paper D	This Agenda Paper
Agenda Paper D-1	Draft Convergence Program
Agenda Paper D-2	IESBA Strategic Plan

**Action Requested**

1. IESBA CAG members are asked to review the draft Convergence Plan and provide input to the IESBA.