

**Final Agenda for September 9-11, 2009 IAASB CAG Meeting  
(As at September 2)**

<b>September 9</b>	<b>Subject</b>	<b>Presented by</b>	<b>CAG Working Group</b>	<b>Time*</b>
A	Closed and Private Joint IAASB and IESBA CAG Sessions	Sylph / Gunn	-	14:00-16:00
	<b>COFFEE</b>			16:00-16:30
B	Presentations by the U.S. Public Company Accounting Oversight Board <i>To RECEIVE presentations from the PCAOB.</i>	Niemeier / Baumann	-	16:30-18:00

**Dinner to be held with IAASB CAG, IESBA CAG, and PCAOB Members and Staff at 19:30. The restaurant is within walking distance of the Four Seasons.**

Hook Restaurant  
3241 M Street NW  
Washington, DC 20007  
202.625.4488

September 10	Subject	Presented by	CAG Working Group	Time*
C	Private Session	Damant / Pickeur	-	08:30-10:00
	<b>COFFEE</b>			10:00-10:30
D.1	Approval of Minutes of Previous Meeting and IAASB Chair Remarks	Damant / Schilder	-	10:30-10:45
D.2	Clarity ISA Implementation Monitoring (previously called Effectiveness Review) <i>To APPROVE the minutes of the March 2009 Public Session and OBTAIN CAG Representatives' input with regard to the planned two-stage process to actively monitor the implementation process of the Clarity ISAs, and discuss with stakeholders their views on the need for a post-implementation review and, if so, how and when such a review might be conducted.</i>	Damant / Grant	-	10:45-11:45
E	Project Proposal – Auditing Complex Financial Instruments <i>To DISCUSS a project proposal to revise IAPS 1012 and issue an interim briefing paper.</i>	Fogarty	Guterman (R) Morris Pickeur Sucher	11:45-12:45
	<b>LUNCH</b>			12:45-13:45
F	Revisions to Review and Compilation Standards – ISRE 2400 and ISRS 4410 <i>To DISCUSS matters highlighted by the Task Force or brought forward by CAG Representatives.</i>	Jones	Asmelash Diomeda (R) Johnson	13:45-15:15
	<b>COFFEE</b>			15:15-15:30
G	Presentation on the Role of CAG and IAASB-CAG Interaction <i>To RECEIVE a presentation on the CAG and its interaction with the IAASB.</i>	Damant / Gunn	-	15:30-16:15
H	Rapid Response <i>To OBTAIN CAG Representatives' input with regard to the process by which the Public Interest Activity Committees could respond to emerging issues or matters that require rapid responses.</i>	Gunn	-	16:15-17:00
I	Assurance on a Greenhouse Gas Statement – ISAE 3410 (previously called Carbon Emissions) <i>To DISCUSS matters highlighted by the Task Force or brought forward by CAG Representatives.</i>	McCabe / Simnett / Nugent (via teleconference)	Blomme Guterman Sucher	17:00-18:00

**No events have been scheduled for this evening.**

September 11	Subject	Presented by	CAG Working Group	Time*
J	Private Session	Pickeur	-	08:30-9:00
K	The IAASB's Interaction with the International Accounting Standards Board (IASB)	Hillier	-	09:00-09:45
L	Assurance Reports on the Proper Compilation of Pro Forma Financial Information Included in Prospectuses <i>To DISCUSS matters highlighted by the Task Force or brought forward by CAG Representatives in the development of an international assurance standard for engagements to report on pro forma financial information in prospectuses.</i>	Swanney	Blomme de Beer Morris	09:45-11:00
	<b>COFFEE</b>			11:00-11:30
M	Using the Work of Internal Auditors – ISA 610 <i>To DISCUSS matters highlighted by the Task Force or brought forward by CAG Representatives.</i>	Hillier	Hallqvist Pickeur	11:30-12:30
N	Closed Session	Damant/ Pickeur	-	12:30-12:45
	<b>LUNCH</b>			12:45-14:00
O	Controls at a Service Organization – ISAE 3402 <i>To DISCUSS matters highlighted by the Task Force or brought forward by CAG Representatives.</i>	Esdon	Roussey (R)	14:00-15:00
P	Impact Analyses (previously called Impact Assessment) <i>To OBTAIN CAG Representatives' input with regard to a proposed process to provide a systematic and structured approach to obtain information about the potential impacts of a proposed new standard on key stakeholders and to document and communicate this information.</i>	Fogarty	-	15:00-16:00

**\* The presentation times and lengths of discussions of topics may vary; however, the chairman intends to close the meeting at the latest at 18:00 on Wednesday and Thursday and 16:00 on Friday.**

#### ***IAASB Invitees***

Schilder, Fogarty, Esdon (Technical Advisor), Grant, Hillier, Jones, McCabe (via teleconference), Simnett (Task Force Co-Chair via teleconference), Swanney

#### ***IAASB Staff***

Gunn, Healy, Moores (September 10), Nugent (via teleconference), Sylph (via teleconference)

#### ***PIOB Observers***

Michael Hafeman and Susana Novoa

***Meeting Venue***

Four Seasons Hotel  
2800 Pennsylvania Avenue NW  
Washington, DC 20007  
TEL: (202) 342-0444  
FAX: (202) 944-2076  
MEETING ROOMS - Salon A