

Meeting: IESBA Consultative Advisory Group
Meeting Location: Teleconference
Meeting Date: January 21, 2013

Agenda Item

1

Definition of Engagement Team

Objectives of Agenda Item

1. To provide the IESBA CAG with an overview of the significant comments received on the Exposure Draft (ED), *Proposed Change to the Definition of “Engagement Team,”*¹ and to obtain the Representatives’ views on the proposed responses by the IESBA and the International Auditing and Assurance Standards Board (IAASB).

Material Presented

- | | |
|-----------------|---|
| Agenda Item 1-A | Definition of Engagement Team—Summary of Significant Comments on Exposure and IESBA and IAASB Responses |
| Agenda Item 1-B | Mark-up of Limited Amendments to Final Wording of ISA 610 (Revised) Agreed at December 2012 IAASB Meeting (For Reference Only) |
| Agenda Item 1-C | ISA 610 Direct Assistance Mapping Document (For Reference Only) |
| Agenda Item 1-D | Paragraph References in Final Wording of ISA 610 (Revised) to Where Specific IOSCO Comments Addressed (For Reference Only) |

(Note: Agenda Items 1-C and 1-D incorporate wording changes to ISA 610 (Revised) agreed at the December 2012 IAASB meeting.)

Action Requested

2. CAG Representatives are asked for views on the significant issues and IESBA and IAASB responses presented in **Agenda Item 1-A.**

¹ The ED and comment letters may be accessed on the IESBA website at: <http://www.ifac.org/publications-resources/proposed-change-definiton-engagement-team>.