

**Meeting:** IESBA CAG

**Meeting Location:** Teleconference

**Meeting Date and Time:** April 4, 2014 (08:00-09:30 am Eastern time)

## Agenda Item

# A

### Proposed IESBA Strategy and Work Plan, 2014-2018 (SWP)

#### Objective of Agenda Item

1. To obtain CAG Representatives' views on key matters arising from significant comments received on the SWP consultation paper (CP), and the IESBA Planning Committee's (PC's) preliminary responses thereto.

#### Project Status and Timeline

2. The IESBA issued the CP at the end of December 2013 with a closing date of February 28, 2014 for public comment. As of March 12, 2014, 35 comment letters have been received. Agenda Item A-1 summarizes the significant comments received on the CP together with the PC's preliminary views on, and reactions to, them.
3. Staff provided a high level update regarding the significant comments received on the CP to the CAG at its March 10, 2014 meeting.
4. At its April 7-9, 2014 meeting, the IESBA will consider the significant comments received on the CP together with the PC's preliminary responses thereto as well as input from the CAG. A report-back on the CAG's input will be provided at the September 2014 CAG meeting.
5. Subsequent to the finalization of the agenda material for the April 2014 Board meeting, a comment letter on the CP was received from the International Organization of Securities Commissions (IOSCO). The letter was received too late to make the cut-off for analysis and consideration by the PC. The letter is included as Agenda Item A-3 for the CAG's consideration and will be considered by the Board at its April 2014 meeting.
6. It is anticipated that the Board will consider a revised SWP for approval at its July 7-9, 2014 meeting.
7. All comment letters on the CP can be accessed at: <http://www.ifac.org/publications-resources/iesbas-proposed-strategy-and-work-plan-2014-2018>.

#### Matters for CAG Consideration

8. Representatives are asked for views on the matters raised in Agenda Item A-1.

**Material Presented**

Agenda Item A-1	Summary of Significant Comments
Agenda Item A-2	Proposed Strategy and Work Plan, 2014-2018 Consultation Paper (For Reference Only)
Agenda Item A-3	IOSCO Comment Letter