

## Final Agenda for March 9–10, 2015 IAASB CAG Meeting

(As at March 4, 2015)

**Location:** IAASB Offices, 5th Floor 529 5th Avenue, New York, NY 10017

March 9	Subject	Presented by	CAG Working Group	Time*
A	Welcome and Approval of Minutes of Previous Meeting To <i>APPROVE</i> the minutes of the September 2014 CAG public session and the November 2014 CAG teleconference	de Beer	-	09:00-09:15
B	Group Audits – ISA 600 To <i>OBTAIN</i> Representatives' and Observers' views on the Working Group's issues identified	Zietsman	<b>[Open] (Rapporteur)</b> Thompson	09:15-10:30
	<b>COFFEE</b>			<b>10:30-11:00</b>
B	Group Audits (continued)	Zietsman	see above	11:00-11:30
C	Quality Control – To <i>OBTAIN</i> Representatives' and Observers' views on the Working Group's issues identified	French	<b>[Open] (Rapporteur)</b> Lang Thompson	11:30-13:00
	<b>LUNCH</b>			<b>13:00-14:00</b>
D	Auditor Reporting – To <i>REPORT BACK</i> on the auditor reporting standards, including the proposed amendments to ISA 800 and 805 and to: <ul style="list-style-type: none"> <li>• <i>RECEIVE</i> an update from Representatives and Observers on their efforts and activities to assist in the effective implementation of the new and revised Auditor Reporting standards;</li> <li>• <i>DISCUSS</i> matters relating to the effective date of the standards; and</li> <li>• <i>PROVIDE</i> an update on the proposed way forward for ISA 810.</li> </ul> (ISA 800 and ISA 805 ED approved in December 2014 and open for comment)	Healy	<b>Koktvedgaard (Rapporteur)</b> Hansen Kuyers Molyneux Manabat	14:00-15:00

	through April 22, 2015)			
	<b>COFFEE</b>			<b>15:00-15:30</b>
E	Innovation Working Group (WG) and Integrated Reporting WG – To <i>REPORT BACK</i> on the Innovation WG and <i>RECEIVE</i> an update on the Integrated Reporting WG's activities and the suggested way forward (Awareness Paper planned for release in April 2015)	Kamp-Roelands / Kelsall via teleconference	<b>TBD (Rapporteur)</b> Kuyers Lang Manabat	15:30-16:30

A **cocktail reception** is planned to bid farewell to Outgoing CAG Chairman, Linda de Beer, immediately following the March 9, 2015 IAASB CAG meeting until 18:30 p.m. Also, a **joint shared cost dinner** for IAASB/IESBA CAG members is scheduled for March 9, 2015 at 19:00 p.m. (Details included below.)

March 10	Subject	Presented by	CAG Working Group	Time*
F	Private Session <sup>1</sup>	de Beer	-	09:00-10:00
G	Closed Session <sup>2</sup>	de Beer	-	10:00-10:30
H	Disclosures – To <i>DISCUSS</i> feedback received from respondents to the exposure draft (ED), <i>Proposed Changes to the International Standards on Auditing (ISAs)–Addressing Disclosures in the Audit of Financial Statements</i> and the proposed way forward (Final changes to ISAs planned for approval in March 2015)	Grabowski	<b>Stewart (Rapporteur)</b> Borgerth Lopez	10:30-11:00
	<b>COFFEE</b>			<b>11:00-11:30</b>
H	Disclosures (continued)	Grabowski	see above	11:30-12:15
I	Efficiencies – To <i>REPORT BACK</i> and <i>OBTAIN</i> Representatives' and Observers' views on revisions made to non-authoritative documents and accelerated response	Kamp-Roelands	-	12:15-13:15
	<b>LUNCH</b>			<b>13:15-14:15</b>
J	Open Session – To <i>RECEIVE</i> a presentation from former Financial Accounting Standards Board (FASB) Chairman	Seidman		14:15-15:15

<sup>1</sup> Representatives of the CAG Member Organizations and PIOB only.

<sup>2</sup> No members of the public permitted.

March 10	Subject	Presented by	CAG Working Group	Time*
K	Report Backs – To <i>REPORT BACK</i> on: <ul style="list-style-type: none"> <li>IAASB Strategy and Work Plan</li> <li>ISA 720 – Other Information</li> </ul>	Healy	Koktvedgaard(Rapporteur) Al Zaabi Thompson	15:15-16:00
L	Open Session – To <i>RECEIVE</i> an update from the Public Interest Oversight Board (PIOB) summarizing the feedback from their September 2014 Public Interest Seminar	Muis	-	16:00-16:30
M	Closing Remarks	de Beer		16:30-16:45

\* The presentation times and lengths of discussions of topics may vary; however, the Chairman intends to close the meeting at the latest on March 9<sup>h</sup> and 10<sup>th</sup> at 16:30 and 17:00 respectively.

#### IAASB Invitees

Schilder, Landes, French, Grabowski, Kelsall (via teleconference), Zietsman

#### IAASB Staff

Healy, Jules, van den Hout (others for individual sessions as needed)

#### PIOB Observer

Jules Muis

#### Meeting Venue

IAASB Offices  
529 5<sup>th</sup> Avenue 5<sup>th</sup> floor, New York, NY 10017

#### Breakfast and Lunch

Note: A light breakfast (pastries etc.) and lunch will be served in the meeting area.

#### Shared Cost Dinner

A joint IAASB/IESBA shared cost CAG dinner is organized for Monday, March 9, 2015 (first day of the IAASB CAG meeting) at 7:00 p.m. It will be held at the following location: **Aureole**, 135 West 42nd Street New York, NY 10036. [Click here](#) for map.