

**Agenda—September 13–14, 2016 IESBA CAG Meeting**  
**(As at September 7, 2016)**

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

**Note:** Joint IESBA and IAASB CAG Sessions planned for second half of Tuesday, September 13, 2016.

Sept. 13	Joint IESBA/ IAASB CAG Public Sessions		
#	Subject	Presented by	Time*
J1	Welcome and Approval of Minutes of Previous Joint Session To <i>APPROVE</i> the minutes of the March 2016 joint IESBA and IAASB CAG sessions	Koktvedgaard Waldron	14:45–14:55
J2	Joint Report Backs – To <i>REPORT BACK</i> on the March 2016 discussions regarding the Responding to Non-Compliance with Laws and Regulation (NOCLAR) projects of the IESBA and IAASB	Fleck Landes	14:55–15:20
	<b>BREAK</b>		15:20– 5:40
J3	Professional Skepticism <ul style="list-style-type: none"> <li>To <i>DISCUSS</i> respondents' feedback on the IAASB's Invitation to Comment (ITC): <i>Enhancing Audit Quality in the Public Interest, A Focus on Professional Skepticism, Quality Control and Group Audits</i>, and other inputs received to date</li> <li>To <i>OBTAIN</i> views on the Professional Skepticism Working Group (PSWG) preliminary views about possible way forward, as well as the actions that might be taken by IAASB, IESBA and IAESB.</li> </ul>	Köhler Fleck	15:40–18:00

#	Subject	Presented by	Time*
—	Private Session <sup>1</sup> /Closed Session <sup>2</sup>	Koktvedgaard	08:30–09:15
<b>Sept. 14</b>	<b>IESBA CAG Public Sessions</b>		
A	Welcome and Approval of Minutes of Previous Meeting To <i>APPROVE</i> the minutes of the March 2016 IESBA CAG meeting	Koktvedgaard	09:15–09:25
B	Structure of the Code <ul style="list-style-type: none"> <li>To <i>DISCUSS</i> significant matters arising from the feedback on the December 2015 Exposure Draft: <i>Improving the Structure of the Code of Ethics for Professional Accountants – Phase 1</i>.</li> <li>To <i>OBTAIN</i> Representatives' views about the Task Force's proposed responses</li> <li>To <i>RECEIVE</i> an update on Phase 2 of the Structure of the Code project</li> </ul>	Thomson	09:25–10:55
	<b>BREAK</b>		10:55– 11:25
C	Safeguards <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the CAG discussions at the March 2016 CAG meeting and the June 2016 CAG teleconference</li> <li>To <i>DISCUSS</i> significant matters arising from the feedback on the December 2015 Exposure Draft: <i>Proposed Revisions Pertaining to Safeguards – Phase 1</i>.</li> <li>To <i>OBTAIN</i> Representatives' views about the Task Forces' proposed responses</li> </ul>	Hannaford	11:25–12:30
	<b>LUNCH</b>		12:30–13:30
C	Safeguards (Cont'd) <ul style="list-style-type: none"> <li>To <i>OBTAIN</i> input on proposals relating to the non-assurance services section of the Code (Safeguards Phase 2)</li> </ul>	Hannaford	13:30–15:00
	<b>BREAK</b>		15:00–15:30
D	Revision of Part C of the Code – Phase 2 <ul style="list-style-type: none"> <li>To <i>OBTAIN</i> input on the issues and proposals pertaining to: <ul style="list-style-type: none"> <li>The applicability of Part C to professional accountants in public practice</li> <li>The revision of extant Section 350, <i>Inducements</i></li> </ul> </li> </ul>	Snyder (Agélii by teleconference)	15:30–16:30

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

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

E	<p>Long Association</p> <ul style="list-style-type: none"> <li>To <i>DISCUSS</i> significant matters arising from the feedback on the February 2016 Re-Exposure Draft</li> <li>To <i>OBTAIN</i> input on the proposed way forward</li> </ul>	Fleck	16:30–17:30
F	<p>Fees Initiative</p> <ul style="list-style-type: none"> <li>To <i>RECEIVE</i> an update on the activities of the Fees Working Group</li> </ul>	Siong	17:30–17:50
–	Closing Remarks	Koktvedgaard	17:50–18:00

**\* The presentation times and length of discussion of topics may vary. The Private and Closed sessions may be shorter and therefore observers should note that the meeting could start at any time after 8:30 am.**

***IESBA Invitees and Task Force Chairs***

Thomadakis, Fleck, Agélii (via teleconference for Part C only), Hannaford, Snyder, Thomson (other IESBA members observing)

***IAASB Invitees for Joint Sessions***

Schilder, Landes, Köhler (other IAASB members and technical advisors observing)

***IESBA/IAASB Staff***

Gunn, Siong, Healy, Jules, Bahlmann, Gandhi, Higgs, Klonaridis, Simms, van den Hout

***PIOB Observer***

Karen Hulle, Chuck Horstmann

***Breakfast and Lunch***

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

***Cocktail Reception***

A joint IESBA/IAASB hosted CAG cocktail reception is planned for Tuesday September 13, 2016 immediately following the IAASB CAG meeting. Details will be provided separately.