

## Agenda—September 12–13, 2017 IESBA CAG Meeting

**Location:** Public Interest Oversight Board (PIOB) Offices, Calle Oquendo 12 28006-Madrid Spain

**Note:** Joint sessions of the IESBA and IAASB CAGs planned on Tuesday September 12, 2017

| Sept. 12 | Joint IESBA/ IAASB CAGs Public Session   |  |             |
|----------|--|--|-------------|
| #        | Subject  | Presented by   | Time*       |
|          | Welcome  | Koktvedgaard<br>Dalkin   | 15:05–15:15 |
| J1       | Professional Skepticism <ul style="list-style-type: none"> <li>To <i>RECEIVE</i> an update on the activities of the Professional Skepticism Working Group (PSWG) and each of the Standard Setting Boards, including an overview of the recently released PSWG publication</li> </ul>   | Köhler (via teleconference)<br>Fleck<br>Simko (via teleconference) | 15:15–15:40 |
| J2       | IAASB-IESBA Coordination <ul style="list-style-type: none"> <li>To receive an update on discussions relating to IAASB and IESBA coordination</li> </ul>  | Schilder<br>Thomadakis   | 15:40–16:25 |
|          | <b>BREAK</b>   |  | 16:25–16:40 |
| Sept. 12 | IESBA CAG Public Session   |  |             |
| B        | Professional Skepticism and Professional Judgment <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the March 2017 IESBA CAG discussions on the topic</li> <li>To <i>DISCUSS</i> respondents' feedback on the IESBA's May 2017 Exposure Draft, <a href="#"><i>Proposed Application Material Relating to Professional Skepticism and Professional Judgment</i></a> (PS-PJ ED)</li> <li>To <i>OBTAIN</i> Representatives' views on the Task Force's responses</li> </ul> | Fleck  | 16:40–17:40 |

| #                               | Subject   | Presented by      | Time*       |
|---------------------------------|---|-------------------|-------------|
| <b>Sept. 13</b>                 | Private Session <sup>1</sup> /Closed Session <sup>2</sup>   | Koktvedgaard      | 8:30–9:15   |
| <b>IESBA CAG Public Session</b> |   |                   |             |
| A                               | Welcome and Approval of Minutes of Previous Meeting<br>To <i>APPROVE</i> the minutes of the March 2017 IESBA CAG meeting  | Koktvedgaard      | 9:15–9:25   |
| C                               | Structure of the Code <ul style="list-style-type: none"> <li>To <i>DISCUSS</i> significant matters arising from the feedback on the January 2017 Exposure Draft: <a href="#">Improving the Structure of the Code of Ethics for Professional Accountants – Phase 2</a> (Structure ED-2)</li> <li>To <i>OBTAIN</i> Representatives' views on the Task Force's responses</li> </ul>  | Thomson           | 9:25–10:25  |
|                                 | <b>BREAK</b>  |                   | 10:25–10:55 |
| D                               | Revision of Part C of the Code <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the March 2017 IESBA CAG discussions regarding Phase 2 of the project addressing inducements<sup>6</sup></li> <li>To <i>DISCUSS</i> respondents' feedback on the January 2017 Exposure Draft, <a href="#">Proposed Revisions to Clarify the Applicability of Provisions in Part C of the Extant Code to Professional Accountants in Public Practice</a> (Applicability ED)<sup>7</sup></li> <li>To <i>OBTAIN</i> Representatives' views on the Task Force's responses</li> </ul> | Agélli            | 10:55–12:25 |
|                                 | <b>LUNCH</b>  |                   | 12:25–13:25 |
| E                               | Safeguards <ul style="list-style-type: none"> <li>To <i>DISCUSS</i> significant matters arising from the feedback on the January 2017 Exposure Draft: <a href="#">Proposed Revisions Pertaining to Safeguards – Phase 2 and Related Conforming Amendments</a> (Safeguards ED-2)</li> <li>To <i>OBTAIN</i> Representatives' views on the Task Forces' responses</li> </ul>   | Hannaford         | 13:25–14:25 |
|                                 | <b>BREAK</b>  |                   | 14:25–14:55 |
| F                               | Strategy Survey <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the March 2017 IESBA CAG discussions on the topic</li> </ul>  | Thomadakis, Siong | 14:55–16:45 |

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

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

<sup>6</sup> During its June 2017 meeting, the IESBA approved for public comment Exposure Draft, *Proposed Revisions Relating to Offering and Accepting Inducements* (Inducements ED). The Inducements ED is planned for release in August 2017. The IESBA plans to consider respondents' feedback in March 2018 and anticipates approval of the final provisions by mid-2018.

|   |   |              |             |
|---|---|--------------|-------------|
|   | <ul style="list-style-type: none"> <li>To DISCUSS respondents' feedback on the April 2017 IESBA Strategy Survey Questionnaire</li> <li>To <i>OBTAIN</i> Representatives' views on the IESBA Planning Committee's tentative proposals</li> </ul> |              |             |
| – | Closing Remarks   | Koktvedgaard | 16:45–17:00 |

**\* The presentation times and length of discussion of topics may vary. The Private and Closed sessions on September 13 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, Agéll, Hannaford, Thomson, Soulier

***IAASB Invitees for Joint Sessions***

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

***IESBA/IAASB Staff***

Gunn, Siong, Jules, Kwan, Morrow, Higgs (via teleconference), van den Hout

***PIOB Observer***

Michael Holm

***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 12, 2017 immediately following the close of the IESBA CAG public session. Details will be provided separately.