

Agenda—Sept 11–12, 2017 IAASB CAG Meeting

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

Sept 11	IAASB CAG		
# ¹	Subject	Presented by	Time*
A	Welcome and Approval of Minutes of Previous Meetings – To APPROVE the minutes of the March 2017 CAG public session	Dalkin	9:00 – 9:15
B	ISA 540 – Accounting Estimates <ul style="list-style-type: none"> • To REPORT BACK on the March 2017 meeting • To RECEIVE a high level presentation on the responses to Exposure Draft, <i>Proposed ISA 540 (Revised), Auditing Accounting Estimates and Related Disclosures</i> 	Sharko	9:15 – 10:00
C	Small and Medium Practices (SMPs) – To DISCUSS matters relevant to SMPs and audits of Small and Medium-Sized Entities	Schilder	10:00 – 10:30
	Coffee		10:30 – 11:00
D	ISQC 1 – Quality Control at Firm Level <ul style="list-style-type: none"> • To REPORT BACK on the March 2017 meeting • To OBTAIN Representatives’ views on proposals to revise ISQC 1 using a quality management approach 	French	11:00 – 12:30
	Lunch		12:30 – 13:30
D	ISQC 1 (continued)	French	13:30 – 14:30
E	Open Session – To RECEIVE a presentation on “Investor views on data and technology”	Singh	14:30 – 15:15
	Coffee		15:15 – 15:45
F	ISRS 4400 – Agreed-Upon Procedures <ul style="list-style-type: none"> • To RECEIVE a presentation on the responses to the Discussion Paper, <i>Exploring the Demand for Agreed-Upon Procedures Engagements and Other Services, and the Implications for the IAASB’s Standards</i> • To OBTAIN the Representatives’ and Observers’ views on the standard-setting project proposal to revise ISRS 4400, <i>Engagements to Perform Agreed-Upon Procedures Regarding Financial Information</i> 	Salole (via teleconference)	15:45 – 16:45
G	ISA 220 and ISA 600 – Quality Control at Engagement Level and Group Audit – To RECEIVE an update on the ISA 220 and ISA 600 projects.	Zietsman	16:45 – 17:30

¹ Items numbered J# indicate a joint session with the IESBA CAG.

Sept 12	IAASB CAG		
H	Private Session ²	Dalkin	8:30 – 9:00
I	Closed Session ³	Dalkin	9:00 – 10:00
	Coffee		10:00 – 10:30
K	ISA 315 (Revised) <ul style="list-style-type: none"> To REPORT BACK on the March 2017 meeting To OBTAIN Representatives' views on issues identified related to ISA 315 (Revised) 	Campbell	10:30 – 12:30
	Lunch		12:30 – 13:30
L	Emerging Forms of External Reporting – To RECEIVE a presentation on the responses to the Discussion Paper, <i>Supporting Credibility and Trust in Emerging Forms of External Reporting: Ten Key Challenges for Assurance Engagements</i>	Grabowski	13:30 – 14:00
M	Data Analytics – To RECEIVE a presentation on the responses to the <i>Request for Input: Exploring the Growing Use of Technology in the Audit, with a Focus on Data Analytics</i>	Dohrer (via teleconference)	14:00 – 14:30
N	Closing Remarks	Dalkin	14:30 – 14:45
	Coffee		14:45 – 15:05
	Welcome	Koktvedgaard Dalkin	15:05 – 15:15
J1	Professional Skepticism (PS) – To RECEIVE an update on the activities of the PS Working Group (PSWG) and each of the Standard Setting Boards, including an overview of the recently released PSWG publication	Köhler (via teleconference) Fleck	15:15 – 15:40
J2	IAASB / IESBA Coordination [TBD]	Schilder, Thomadakis,	15:40 – 16:25

*** The presentation times and length of discussion of topics may vary; however, the Chair intends to close the meeting at the latest on September 11 and 12 at 17:30 and 16:25 respectively. The Closed session may be shorter and therefore observers should note that the meeting could start at any time after 9:00 am.**

IAASB Presenters

Schilder, Zietsman, Campbell, Dohrer (via teleconference), French, Grabowski, Köhler (via teleconference), Salole (via teleconference), Sharko

IESBA Invitees for Joint Sessions

Thomadakis, Fleck, Hannaford, Soulier (other IESBA members observing)

² Representatives of the CAG Member Organizations and PIOB only

³ Representatives of the CAG Member Organizations, official observers, PIOB, IAASB Chair, IAASB Deputy Chair and IAASB Staff only.

IAASB/IESBA Staff

Gunn, Waldron, van den Hout, Minnaar, Siong, Jules, Kwan, Morrow

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.