

Agenda—March 5–6, 2019 IAASB CAG Meeting

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

March 5, 2019			
#	Subject	Presented by	Time*
A	Welcome and Approval of Minutes of Previous Meetings <ul style="list-style-type: none"> To <i>APPROVE</i> the minutes of the September 2018 CAG public session 	Dalkin	09:00 – 9:10
B	ISA 315 (Revised) – Risk Identification and Assessment <ul style="list-style-type: none"> To <i>OBTAIN</i> Representatives' views on the proposed way forward to address the comments to ED-315 	Campbell	9:10 – 10:30
	Coffee		10:30 – 11:00
B	ISA 315 (Revised) – Risk Identification and Assessment (continue)	Campbell	11:00 – 12:00
C	ISA 600 – Group Audits <ul style="list-style-type: none"> To <i>RECEIVE an update</i> on the status of the project 	Jui	12:00 – 13:00
	Lunch		13:00 – 14:00
D	Audit Evidence and Technology <ul style="list-style-type: none"> To <i>RECEIVE an update and presentation</i> on a potential audit evidence project and an update on the activities of the IAASB Technology Working Group (successor to the Data Analytics Working Group). 	Dohrer	14:00 – 15:00
	Coffee		15:00 – 15:30
E	Audits of Less Complex Entities <ul style="list-style-type: none"> To <i>REPORT BACK</i> on the September 2018 meeting To <i>RECEIVE an update</i> on the project 	Simnett (video conference)	15:30 – 16:30

March 6, 2019			
#	Subject	Presented by	Time*
F	Private Session ¹	Dalkin	09:00 – 09:30
G	Closed Session ²	Dalkin	09:30 – 10:00
H	Quality Management Projects <ul style="list-style-type: none"> To <i>REPORT BACK</i> on ISQM 1, ISQM 2, and ISA 220 (Revised) To <i>RECEIVE</i> an update on the projects 	James	10.00 – 10.30
	Coffee		10.30 – 11.00
H	Quality Management Projects (continue)	James	11:00 – 11:30
I	Strategy and Work Plan <ul style="list-style-type: none"> To <i>RECEIVE an update</i> on the IAASB strategy To <i>DISCUSS</i> the IAASB's Future Strategy 	Botha	11:30 – 12.30
J	To <i>REPORT BACK</i> on ISRS 4400 – Agreed-Upon Procedures Engagements	Minnaar	12:30 – 12:45
	Lunch		12:45 – 13:45
K	Extended External Reporting (EER) <ul style="list-style-type: none"> To <i>REPORT BACK</i> on the September 2018 meeting To <i>RECEIVE</i> an update on status of the project 	Grabowski	13.45 – 14.45
L	Closing Remarks	Dalkin	14:45 – 15:00

*** The presentation times and length of discussion of topics may vary; however, the Chair intends to close the meeting at the latest on March 5–6 at 17:00 and 16:00 respectively. The private and closed session may be shorter and therefore observers should note that the meeting could start at any time after 9:00am.**

IAASB Presenters

Campbell, Grabowski, Dohrer, Jui, Simnett

IAASB Staff

Gunn, Botha, Bahlmann, James, Klonaridis, Kotze, Thurgood, Minnaar, Talatala, Grosvenor

PIOB Observer

Maria Helena Pettersson

Breakfast and Lunch

Breakfast and lunch will be provided.

¹ Representatives of the CAG Member Organizations and PIOB only

² Representatives of the CAG Member Organizations, official observers, PIOB, IAASB Chair, IAASB Deputy Chair and IAASB Staff only.