

## Agenda—March 10–11, 2020 IAASB CAG Meeting

### Location:

- **March 10, 2020:** The Cornell Club (Next to IFAC offices), 6 E 44th Street, New York, NY 10017, Ivy Room, 4th floor.
- **March 11, 2020:** American Institute of Certified Public Accountants (AICPA) Offices, 1345 Avenue of the Americas, Floor 27, New York, NY 10105.

March 10, 2020			
#	Subject	Presented by	Time*
	<b>Joint IAASB / IESBA CAG Session</b>		
J1	Audit Policy Europe <ul style="list-style-type: none"> <li>To <i>RECEIVE</i> a presentation on recent developments in Europe about audit policy (including the Brydon Report)</li> <li>To <i>OBTAIN</i> Representatives' initial reactions in the context of global standard setting.</li> </ul>	Robert (Accountancy Europe)	9:00 – 10:00
J2	SSB Collaboration with IFAC <ul style="list-style-type: none"> <li>To <i>RECEIVE</i> a presentation on the Standard Setting Boards' (SSBs') ongoing collaboration with IFAC in promoting adoption and implementation of SSBs' standards</li> <li>To <i>OBTAIN</i> Representatives' views in the context of the respective roles of IFAC and the SSBs.</li> </ul>	Arnold (IFAC)	10:00 – 10:45
	<b>Coffee</b>		10:45 – 11:15
	<b>IAASB CAG Session</b>		
A	Welcome and Approval of Minutes of Previous Meetings <ul style="list-style-type: none"> <li>To <i>APPROVE</i> the minutes of the September 2019 CAG public session</li> </ul>	Dalkin	11:15 – 11:25
B	Quality Management – ISQM1 <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the September 2019 meeting</li> <li>To <i>OBTAIN</i> Representatives' views on the proposed way forward with regard to identified aspects of draft proposed ISQM 1</li> </ul>	Corden	11:25 – 13:00
	<b>Lunch</b>		13:00 – 14:00
B	Quality Management – ISQM1 (continued)	Corden	14:00 – 14:50
	<b>Coffee</b>		14:50 – 15:05
C	Extended External Reporting (EER) <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the September 2019 meeting</li> <li>To <i>RECEIVE</i> an update on the status of the project</li> </ul>	Provost (video conference)	15:05 – 15:35
D	Quality Management – ISA 220 (Revised) <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the September 2019 meeting</li> <li>To <i>OBTAIN</i> Representatives' views on the proposed way forward with regard to identified aspects of draft proposed ISA 220 (Revised)</li> </ul>	Provost (video conference)	15:35 – 16:10
E	IAASB Strategy and Work Plan <ul style="list-style-type: none"> <li>To <i>RECEIVE</i> a report back and update on the Strategy and Work Plan as approved in December 2019</li> </ul>	Botha / Bahlmann	16:10 – 16:45

March 11, 2020			
#	Subject	Presented by	Time*
F	ISA 600 – Group Audits <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the September 2019 meeting</li> <li>To <i>OBTAIN</i> Representatives' views on proposed Exposure Draft ISA 600 (Revised)</li> </ul>	Jui	09:00 – 10:30
	<b>Coffee</b>		10:30 – 11:00
G	Quality Management – ISQM 2 <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the September 2019 meeting</li> <li>To <i>OBTAIN</i> Representatives' views on the proposed way forward with regard to identified aspects of draft proposed ISQM 2</li> </ul>	Vanker (video conference)	11:00 – 11:45
H	Technology <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the September 2019 meeting</li> <li>To <i>RECEIVE an update</i> on the activities of the IAASB Technology Working Group</li> </ul>	Dohrer	11:45 – 12:05
I	Audit Evidence <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the September 2019 meeting</li> <li>To <i>RECEIVE an update</i> on the activities of the IAASB Audit Evidence Working Group</li> </ul>	Dohrer	12:05 – 12:30
J	ISRS 4400 (Revised) <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the September 2019 meeting</li> </ul>	Minnaar	12:30 – 12:45
	<b>Lunch, including presentation from the Institute of Internal Auditors (IIA)</b>		<b>12:45 – 14:00</b>
K	IESBA Code Conforming Amendments Project <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the September 2019 meeting</li> </ul>	James	14:00 – 14:15
L	Private Session <sup>1</sup>	Dalkin	14:15 – 14:45
M	Closed Session <sup>2</sup>	Dalkin	14:45 – 15:15
	<b>Coffee</b>		15:15 – 15:45
N	Less Complex Entities <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the March 2019 meeting</li> <li>To <i>RECEIVE</i> an update on the activities of the project</li> </ul>	Simnett (video conference)	15:45 – 16:45
	Closing Remarks	Dalkin	16:45 – 17:00

\* The presentation times and length of discussion of topics may vary; however, the Chair intends to close the meeting at the latest on March 10–11 at 17:00. The private and closed session may be shorter than planned and therefore observers should note that the meeting could resume at any time after 15:00pm on March 11, 2020.

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

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

**IAASB Presenters**

Corden, Provost (videoconference), Vanker (videoconference), Jui, Dohrer, Simnett (videoconference)

**IAASB Staff**

Gunn, Botha, Bahlmann, James, Van den Hout, Klonaridis, Thurgood, Minnaar, Talatala, Chan, Savovska, Kotze

**PIOB Observer**

Mr. Shigeo Kashiwagi

**Catering**

Breakfast and lunch will be provided