

Meeting: IAASB-IESBA CAG

Meeting Location: New York, USA

Meeting Date: March 10, 2020

Agenda Item J1

Audit Policy Europe

Objectives of Agenda Item

1. To receive a presentation from [Ms. Noémi Robert](#), Director, Members & Business Management of Accountancy Europe, on the recent developments on audit policy in Europe.
2. To obtain Representatives' reactions in the context of global audit and ethics standard setting.

Overview of the Session

3. Ms. Robert will provide a high-level overview of the recent audit policy developments across Europe focused on improving audit quality, including the Brydon Report¹ in the UK.
4. Following Ms. Robert's presentation, Mr. Ken Siong, Senior Technical Director IESBA, and Mr. Willie Botha, Technical Director IAASB, will share some observations from the perspectives of the IESBA Code and the IAASB's International Standards, before the CAG Chairs open the floor to obtain Representatives' views or reactions.

Action Requested

5. Representatives are asked to share views on, or reactions to, the matters highlighted in the presentation as they may relate to global audit and ethics standard setting.

Material Presented

For Reference

Agenda Item J1-1 Presentation – Audit Policy Europe

¹ [Assess, assure and Inform, Improving Audit Quality and Effectiveness: Report of the Independent Review into the Quality and Effectiveness of Audit](#)