

Agenda—March 8–9, 2021 IAASB CAG Meeting (Virtual)

Day 1:

March 8, 2021			
#	Subject	Presented by	Time (EST)*
A	Welcome and Approval of Minutes of the Previous Meetings <ul style="list-style-type: none"> To <i>APPROVE</i> the minutes of the September 2020 and December 2020 IAASB CAG public sessions To <i>APPROVE</i> the minutes of the October 13, 2020 IAASB–IESBA CAG public joint session 	Dalkin	07:00 – 07:10
B	Group Audits <ul style="list-style-type: none"> To <i>REPORT BACK</i> on the September 2020 meeting To <i>RECEIVE</i> an update on the project 	Jui	07:10 – 08:00
C	Fraud and Going Concern <ul style="list-style-type: none"> To <i>REPORT BACK</i> on the September 2020 meeting To <i>RECEIVE</i> an update on the project 	Jackson and Bahlmann	08.00 – 8.20
	Break		08:20 – 08:30
D	Less Complex Entities <ul style="list-style-type: none"> To <i>REPORT BACK</i> on the September 2020 meeting To <i>RECEIVE</i> an update on the project 	Hagen	08:30 – 09:45
E	Quality Management (ISQM 1, ISQM 2 and ISA 220 (Revised)) <ul style="list-style-type: none"> To <i>REPORT BACK</i> on the September 2020 Meeting 	Botha	09:45 – 10:00

Day 2:

Day 2: March 9, 2021			
#	Subject	Presented by	Time (EST)*
F	Audit Evidence <ul style="list-style-type: none"> To <i>REPORT BACK</i> on the September 2020 meeting To <i>RECEIVE</i> an update on the project 	Almond	15:00 – 15:30
G	Extended External Reporting <ul style="list-style-type: none"> To <i>REPORT BACK</i> on the September 2020 meeting To <i>RECEIVE</i> an update on the project 	Provost	15:30– 16:20
	Break		16:20 – 16:30
H	Work Plan 2022–2023 and Framework for Activities <ul style="list-style-type: none"> To <i>RECEIVE</i> an update on the development of the Work Plan for 2020-2023 and the Framework of Activities 	Seidenstein, Botha and Bahlmann	16:30 – 17:15
I	Private Session ¹	Dalkin	17:15 – 17:25
J	Closed Session ² <ul style="list-style-type: none"> To <i>RECEIVE an update on</i> the IAASB's Planning Committee Charter 	Dalkin and Botha	17:25 – 18:00

* The presentation times and length of discussion of topics may vary; however, the Chair intends to close the meeting at the latest on March 8 and 9 at 10:00 and 18:00 EST respectively.

IAASB Presenters

Almond, Hagen, Jackson, Jui, Provost, Seidenstein

IAASB Staff

Gunn, Botha, Bahlmann, James, van den Hout, Klonaridis, Shukarova Savovska, Chan, Minnaar, Talatala, Kotze, Bester, Donnelly, Montgomery

PIOB Observer

Mr. Shigeo Kashiwagi

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.