

Agenda—September 8–9, 2021 IAASB CAG and IAASB & IESBA Joint CAG Meetings (Virtual)

Day 1:

September 8, 2021: IAASB & IESBA CAG Joint Session			
#	Subject	Presented by	Time (EDT)*
J1	Welcome	Dalkin and Hansen	07:00 – 07:05
J2	Definitions of Listed Entity and Public Interest Entity <ul style="list-style-type: none"> To <i>OBTAIN</i> Representatives' views on key issues and the Task Force's proposals. 	Ashley and Jackson	07:05 – 08:30
	Break		08:30 – 08:50
September 8, 2021: IAASB CAG Session			
A	Welcome and Approval of Minutes of the Previous Meeting <ul style="list-style-type: none"> To <i>APPROVE</i> the minutes of the March 2021 IAASB CAG public session. 	Dalkin	8:50 – 09:00
B	Group Audits <ul style="list-style-type: none"> To <i>REPORT BACK</i> on the March 2021 meeting; and To <i>OBTAIN</i> Representatives' views on proposed ISA 600 (Revised). 	Jui	09:00 – 10:05
	Break		10:05 – 10:25
C	Work Plan 2022–2023 <ul style="list-style-type: none"> To <i>RECEIVE</i> an update on responses to the IAASB's consultation; and To <i>OBTAIN</i> Representatives' views on the initial draft Work Plan for 2022-2023. 	Seidenstein, Botha and Bahlmann	10:25 – 11:20
D	Audit Evidence <ul style="list-style-type: none"> To <i>REPORT BACK</i> on the March 2021 meeting; and To <i>OBTAIN</i> Representatives' views on key proposals to revise ISA 500. 	Almond	11:20 – 11:50
E	Private Session ¹	Dalkin	11:50 – 12:00

¹ Representatives of the CAG Member Organizations and PIOB only.

Day 2:

Day 2: September 9, 2021: IAASB CAG Session			
#	Subject	Presented by	Time (EDT)*
F	Less Complex Entities <ul style="list-style-type: none"> To <i>RECEIVE</i> an update on the project 	Hagen	15:00 – 15:20
G	Auditor Reporting <ul style="list-style-type: none"> To <i>RECEIVE</i> an update on the post-implementation review of the new and revised Auditor Reporting Standards. 	Montgomery	15:20 – 15:40
H	Complexity Understandability Scalability Proportionality (CUSP) <ul style="list-style-type: none"> To <i>OBTAIN</i> Representatives' views on key aspects of the proposed CUSP Drafting Principles and Guidelines. 	Simnett	15:40 – 16:20
	Break		16:20 – 16:30
I	Fraud <ul style="list-style-type: none"> To <i>OBTAIN</i> Representatives' views on the draft fraud project proposal. 	Provost	16:30 – 17:30
J	Cyber Security <ul style="list-style-type: none"> To <i>RECEIVE</i> a presentation on cyber security. 	Dalkin	17:30 – 17:50
K	Closed Session ²	Dalkin	17:50 – 18:00

* The presentation times and length of discussion of topics may vary; however, the IAASB Chair intends to close the IAASB CAG public sessions at the latest on September 8 and 9 at noon and 18:00 EDT respectively.

IAASB Members

Seidenstein, Almond, Hagen, Jackson, Jui, Provost, Simnett

IESBA Members (Joint session on September 8, 2021)

Thomadakis, Ashley

IAASB Staff

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

IESBA Staff (Joint session on September 8, 2021)

Siong, Jules, Kwan

PIOB Observer

Dr. Yugui Chen

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