

**Meeting:** IESBA CAG  
**Meeting Location:** Via Zoom  
**Meeting Date:** March 10, 2021

## Agenda Item

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### US Securities Exchange Commission (SEC) Staff Update

#### Objective

1. To receive a presentation from representatives of the US SEC staff on recent revisions to the SEC's independence rules.

#### Overview of Session

2. During the CAG meeting, US SEC staff, Ms. Jenifer Minke-Girard, *Senior Associate Chief Accountant*, Mr. Vassilios Karapanos, *Associate Chief Accountant*, Ms. Jasdeep Mangat, *Associate Chief Accountant* and Mr. Matt Hodder, *Associate Chief Accountant* will brief the CAG on the recent revisions to US auditor independence rules, and highlight at a high-level the rationale for such revisions.
3. CAG Representatives will have an opportunity to ask questions and exchange views.

#### Action Requested

4. Representatives are asked to note the presentation and share any reactions.

#### Material Presented for CAG Reference Only

[2020 Amendments to SEC Independence Framework](#)

[2019 Amendments to SEC Independence Framework](#)