

Agenda — March 10, 2021
IESBA CAG Meeting (Virtual)

#	Subject	Presented by	Time (EST)*
	IESBA CAG Public Session		
A	Welcome and Approval of Minutes of Previous Meeting <ul style="list-style-type: none"> • To <i>APPROVE</i> the minutes of the September 2020 IESBA CAG meeting and the October 2020 IAASB-IESBA joint session • To <i>REPORT BACK</i> on the discussions at the September 2020 meeting regarding Objectivity of Appropriate Reviewers,¹ Non-Assurance Services,² Fees,² and Definitions of Listed Entity & Public Interest Entity.² 	Hansen Jules	08:30 – 08:45
B	Benchmarking <ul style="list-style-type: none"> • To <i>RECEIVE</i> a brief update on the IESBA's benchmarking initiative 	L. Friedrich	08:45 – 9:00
C	US Securities Exchange Commission (SEC) Staff Update <ul style="list-style-type: none"> • To <i>RECEIVE</i> a presentation on recent revisions to the SEC independence rules 	Minke-Girard, Karapanos, Mangat, Hodder	09:00-10:00
	BREAK		10:00 – 10:20
D	Technology <ul style="list-style-type: none"> • To <i>REPORT BACK</i> on the September 2020 CAG discussions • To <i>RECEIVE</i> an update on the Task Force's activities since September 2020 and future plan • To <i>DISCUSS</i> the proposed scope and focus of activities of the new Working Group 	B. Friedrich & Huesken	10:20 – 11:20
	Closing Remarks	Hansen	11:20 – 11:25

* The presentation times and length of discussion of topics may vary.

IESBA Invitees and Task Force Chairs

Thomadakis, Lee, B. Friedrich, L. Friedrich, Huesken, SEC staff presenters (Jenifer Minke-Girard, Vassilios Karapanos, Jasdeep Mangat, Matt Hodder)

IESBA Staff

Gunn, Siong, Jules, Kwan, Leung, Sramko, Vijian, Tilahun, Vasquez

PIOB Observer

Mr. Shigeo Kashiwagi

¹ The IESBA released revisions addressing the objectivity of an engagement quality reviewer and other appropriate reviewers in January 2021. The enhanced guidance will become effective December 2022.

² During its December 2020 meeting, the IESBA approved revisions to the NAS and Fees provisions of the Code. Subject to Public Interest Oversight Board (PIOB) approval, the final pronouncements are expected to be issued by April 2021.

The IESBA also approved for exposure proposed revisions to broaden the Code's definition of public interest entity and to revise the definition of "listed entity." That Exposure Draft was released on January 29, 2021 and will be open for public comment until May 3, 2021.