

## Agenda—March 8–9, 2022 IAASB CAG Meeting (Virtual)

### Day 1:

March 8, 2022: IAASB CAG			
#	Subject	Presented by	Time (EST)*
A	Welcome and Approval of Minutes of the Previous Meeting <ul style="list-style-type: none"> <li>To <i>APPROVE</i> the minutes of the November 2021 IAASB CAG public session</li> </ul>	Dalkin	07:00 – 07:05
B	Definitions of Listed Entity and Public Interest Entity <ul style="list-style-type: none"> <li>To <i>OBTAIN</i> Representatives' views on the IAASB's draft project proposal on listed entity and public interest entity; and</li> <li>To <i>OBTAIN</i> Representatives' views on key aspects of the proposals relating to enhanced transparency about independence in the auditor's report</li> </ul>	Jackson	07:05 – 08:30
	<b>Break</b>		08:30 – 08:40
C	Going Concern <ul style="list-style-type: none"> <li>To <i>OBTAIN</i> Representatives' views on the draft project proposal to revise ISA 570 (Revised), <i>Going Concern</i></li> </ul>	Jackson	08:40 – 09:50
D	Private Session <sup>1</sup>	Dalkin	09:50 – 10.00

<sup>1</sup> Representatives of the CAG Member Organizations and PIOB only.

**Day 2:**

March 9, 2022: IAASB CAG			
#	Subject	Presented by	Time (EST)*
E	Audit Evidence <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the September 2021 meeting; and</li> <li>To <i>OBTAIN</i> Representatives' views on draft proposed ISA 500 (Revised)</li> </ul>	Almond	15:00 – 16:10
F	Group Audits and IAASB Work Plan 2022–2023 <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the September 2021 meeting</li> </ul>	Botha	16:10 – 16:25
	<b>Break</b>		16:25 – 16:35
G	Assurance on Sustainability / Environmental, Social and Governance (ESG) Reporting <ul style="list-style-type: none"> <li>To <i>RECEIVE</i> an update on the IAASB's work regarding Assurance on Sustainability / ESG Reporting</li> </ul>	Provost	16:35– 17:05
H	Fraud <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the November 2021 meeting; and</li> <li>To <i>OBTAIN</i> Representatives' views on selected topics on fraud in an audit of financial statements</li> </ul>	Provost	17:05 – 17:45
I	Closed Session <sup>2</sup>	Dalkin	17:45 – 17:55
J	Closure	Dalkin	17:55 – 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 March 8 and 9 at 10.00 and 18:00 EST respectively.

**IAASB Members**

Almond, Jackson, Provost, Seidenstein

**IAASB Staff**

Gunn, Botha, Bahlmann, Bailey, Klonaridis, Fairchild, van den Hout, Shukarova Savovska, Minnaar, Talatala, Kotze, Montgomery, Chircuci, Davies

**PIOB Observer**

Dave Sullivan

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