

## Agenda—September 7–8, 2022 IAASB CAG Meeting (Virtual)

### Day 1:

September 7, 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 June 7<sup>th</sup>, 2022 IAASB CAG public session</li> </ul>	Dalkin	07:00–07:05
B	Less Complex Entities <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the September 2021 meeting;</li> <li>To <i>RECEIVE</i> an update on the project after Public Exposure</li> </ul>	Hagen	07.05–07.50
C	Audit Evidence <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the March 2022 meeting;</li> <li>To <i>OBTAIN</i> Representatives' views on the IAASB's draft Exposure Draft ISA 500 (Revised) (ED–500) <i>ED–500 is targeted for approval at the September 2022 IAASB meeting.</i></li> </ul>	Almond	07:50–08:30
	<b>Break</b>		08:30–08:40
D	Going Concern <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the March 2022 meeting</li> <li>To <i>OBTAIN</i> Representatives' views on selected topics on going concern in an audit of financial statements</li> </ul>	Jackson	08.40–09.25
E	IAASB Strategy and Work Plan 2024–2027 (S&WP) <ul style="list-style-type: none"> <li>To <i>OBTAIN</i> Representatives' views on the draft Consultation Paper for the S&amp;WP <i>The Consultation Paper is targeted for approval at the December 2022 IAASB meeting.</i></li> </ul>	Seidenstein / Botha / van den Hout	09.25–10.15

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### Day 2:

September 8, 2022: IAASB CAG			
#	Subject	Presented by	Time (EST)*
F	Private Session <sup>1</sup>	Dalkin	16.00–16.10
G	Fraud <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the March 2022 meeting; and</li> <li>To <i>OBTAIN</i> Representatives' views on selected topics on fraud in an audit of financial statements</li> </ul>	Provost	16.10 – 17:10
	<b>Break</b>		17:10 – 17:20
H	Assurance on Sustainability Reporting <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the March 2022 meeting;</li> <li>To <i>RECEIVE</i> an update on the IAASB's work regarding Assurance on Sustainability Reporting</li> <li>To <i>OBTAIN</i> Representatives' views on the IAASB's draft project proposal for the Development of an Overarching Standard for Assurance on Sustainability Reporting</li> </ul>	Provost	17:20– 18:50
I	Closed Session <sup>2</sup>	Dalkin	18:50 – 19:00

**\* 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 7 and 8 at 10.15 and 19:00 EST respectively.**

#### **IAASB Members**

Almond, Hagen, Jackson, Provost, Seidenstein

#### **IAASB Staff**

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

#### **PIOB Observer**

Dave Sullivan

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

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