

Meeting: IAASB
Meeting Location: New York, USA
Meeting Date: December 07–11, 2015

Agenda Item

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Introduction and Opening Remarks

Objective of Agenda Item

1. To approve the minutes of the September 21–25, 2015 IAASB meeting and October 29, 2015 IAASB Teleconference.

Recent Presentation and Outreach Activities

2. The Appendix includes a list of the recent presentations and outreach activities since the September 2015 IAASB meeting. The names of the relevant IAASB participants who attended each activity are included in parentheses.

Material Presented

Agenda Item 1–A	Draft Minutes of the IAASB Meeting Held on September 21–25, 2015 (New York, USA) (Marked)
Agenda Item 1–B	Draft Minutes of the IAASB Meeting Held on September 21–25, 2015 (New York, USA) (Clean)
Agenda Item 1–C	Draft Minutes of the IAASB Teleconference Held on October 29, 2015. (New York, USA) (Marked)
Agenda Item 1–D	Draft Minutes of the IAASB Teleconference Held on October 29, 2015. (New York, USA) (Clean)

Action Requested

3. The IAASB is asked to approve the minutes of the previous meeting and teleconference.

Deadlines for Next IAASB Meeting

4. The IAASB's next physical meeting will take place on March 14–18, 2016 in New York, USA.
5. The deadlines for this meeting are as follows:
 - Submission of agenda materials for posting February 11, 2016
 - Agenda materials posted electronically from February 16, 2016
 - Final date for agenda materials for posting February 26, 2016

Presentation and Outreach Activities since the September 2015 IAASB Meeting

- **September 2015**
 - Professional Accountants In Business Meeting – New York, United States of America (Montgomery)
 - Panelist on Centre for Financial Reporting Reform's Congress – Vienna, Austria (Pickeur)
 - Panelist on Standard Setting in the Public Interest at the Public Interest Oversight Board's tenth anniversary seminar – Madrid, Spain (Schilder)

- **October 2015**
 - Public Interest Oversight Board Meeting – Madrid, Spain (Schilder, Gunn, Waldron)
 - Meeting with representatives of Financial Services Agency –Tokyo, Japan (Schilder, Sharko, Gunn, James)
 - Meeting with representatives of the Bank of Japan – Tokyo, Japan (Schilder, Sharko, Gunn, James)
 - Meeting with the leadership of the Japanese Institute of Certified Public Accountants – Tokyo, Japan (Schilder, Sharko, Sumida, Kai, Gunn, James)
 - Presentation to International Forum of Independent Audit Regulators' Standards Coordination Working Group – Tokyo, Japan (Schilder, Sharko, Gunn, James)
 - Panel discussion for members of the Japanese Institute of Certified Public Accountants and Japanese stakeholders – Tokyo, Japan (Schilder, Sumida, Kai, Gunn)
 - Meeting with representatives of the Japanese Institute of Certified Public Accountants – Tokyo, Japan (Schilder, Sharko, Sumida, Kai, Gunn, James)
 - Meeting with Japanese bank auditors – Tokyo, Japan (Sharko, James)
 - Presentation at Baker Tilly World Conference – Dubai, United Arab Emirates (Grabowski)
 - Panelist at the Melbourne University Panel on Audit Quality – Melbourne, Australia (Kelsall)
 - Presentation at the 5th Annual Audit Committee Conference of Nkonki – Johannesburg, South Africa (Montgomery, Bahlmann)
 - Presentation at Certified Practicing Accountants Australia's Congress – Melbourne, Australia (Kelsall)
 - Participation in Roundtable with the Investor Community – Johannesburg, South Africa (Montgomery, Bahlmann)
 - Meeting with representatives of South African Institute of Chartered Accountants – Johannesburg, South Africa (Montgomery, Bahlmann)
 - Meeting with representatives of Independent Regulatory Board for Auditors – Johannesburg, South Africa (Montgomery, Bahlmann)

Introduction and Opening Remarks
IAASB Main Agenda (December 2015)

- Presentations at the Annual Practice Management Conference for Accountants – Midrand, South Africa (De Beer, Bahlmann)
- Meeting with representatives of PWC – Moscow, Russia (Schilder, Sharko, Kamp-Roelands)
- Meeting with representatives of PWC, EY and Deloitte – Moscow, Russia (Schilder, Sharko, Kamp-Roelands)
- Joint seminar with Ministry of Finance and PWC – Moscow, Russia (Schilder, Sharko, Kamp-Roelands)
- Seminar with Finance Academy – Moscow, Russia (Schilder, Sharko, Kamp-Roelands)
- Meeting with representatives of the Ministry of Finance – Moscow, Russia (Schilder, Sharko, Kamp-Roelands)
- Meeting with practitioners – Moscow, Russia (Schilder, Sharko, Kamp-Roelands)
- Meeting with the Deputy Finance Minister – Moscow, Russia (Schilder, Sharko, Kamp-Roelands)
- Presentation at the Colegio de Contadores Públicos de Costa Rica Congress – San José, Costa Rica (Salole)
- Presentation at Certified Practicing Accountants Australia's Congress – Sydney, Australia (Kelsall)
- Presentation at Transnational Auditors Committee/Forum of Firms meeting – New York, United States of America (Landes)
- Meeting with PwC Global Regulatory leadership – London, United Kingdom (Schilder)
- Meeting with representatives of the United States Securities and Exchange Commission – Washington DC, United States of America (Sharko, Pickeur, James)
- Meeting with representatives of the International Monetary Fund – Washington DC, United States of America (Sharko, Pickeur, James)
- Meeting with representatives of the Public Company Accounting Oversight Board – Washington DC, United States of America (Sharko, Pickeur, Healy, James)
- Meeting with representatives of the Financial Accounting Standards Board – Washington DC, United States of America (Sharko, Pickeur, Healy, James)
- Meeting with representatives of the Federal Reserve, Federal Deposit Insurance Corporation and Office of the Comptroller of the Currency – Washington DC, United States of America (Sharko, Pickeur, James)
- Presentation at Krajowa Izba Biegłych Rewidentów National Chamber of Statutory Auditors 16th Annual Auditing Conference – Jachranka, Poland (Schilder)
- Presentation at Colombian Consejo Técnico de la Contaduría Pública – Bogota, Columbia (Gonzalez)
- Presentation at European Audit Inspection Group meeting – Valletta, Malta (Schilder, Grabowski, Gunn, Kamp-Roelands)

- Meeting with representatives of the Global Public Policy Committee on the topic of financial institutions – London, United Kingdom (Pickeur, Sharko, James, van den Hout)
- Presentation at the Mexican Institute of Public Accountants Annual Meeting – Mérida, México (Gonzalez)
- Presentations at the Confederation of Asian and Pacific Accountants' Conference – Seoul, South Korea (Schilder)
- **November 2015**
 - Presentation to Accountant General of Nigeria and delegates – New York, United States of America (Bahlmann)
 - Presentation at United Nations Conference Of Trade And Development International Standards of Accounting and Reporting – Geneva, Switzerland (Grabowski)
 - Presentation at PKF's International Assurance and Accounting Conference – Bucharest, Romania (Murtagh)
 - Audit Quality and Auditor Reporting Roundtable – Singapore, Singapore (Schilder, Kelsall, Sylph, Gunn)
 - International Federation of Accountants Council – Singapore, Singapore (Schilder, Gunn)
 - Meeting with representatives of Chartered Accountants Australia and New Zealand – Singapore, Singapore (Schilder, Sylph, Gunn)
 - International Federation of Accountants Board Meeting – Singapore, Singapore (Schilder, Gunn)
 - Participation in the United States Public Company Accounting Oversight Board Standing Advisory Group meeting – Washington DC, United States of America (Zietsman)
 - Participation in the Institute of International Finance's three way dialogue meeting between standard setters, regulators and banks – London, United Kingdom (Pickeur, van den Hout)
 - Teleconference with representatives from the Australian Prudential Regulation Authority (Schilder, Landes, Kelsall, Healy, James)
 - Meeting with representatives of the Australian Auditing and Assurance Standards Board – Melbourne, Australia (Schilder, Landes, Kelsall, Healy, James)
 - Meeting with investors, representatives and staff of the Australian Auditing and Assurance Standards Board – Melbourne, Australia (Schilder, Landes, Kelsall, Healy, James)
 - Interview with representative of Australian Financial Review – Melbourne, Australia (Schilder, Landes, Kelsall, Healy, James)
 - Lecture for Certified Practicing Accountants Australia – Melbourne, Australia (Schilder, Landes, Kelsall, Healy, James)
 - Meeting with Chief Executive Officer of Chartered Accountants Australia and New Zealand – Sydney, Australia (Schilder, Landes, Kelsall, Healy, James)
 - Meeting with investors – Sydney, Australia (Schilder, Landes, Kelsall, Healy, James)

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IAASB Main Agenda (December 2015)

- Roundtable with Financial Institutions and Practitioners – Sydney, Australia (Schilder, Landes, Kelsall, Healy, James)
- Meeting with representatives of the Australian Institute of Company Directors – Sydney, Australia (Schilder, Landes, Kelsall, Healy, James)
- Meeting with representatives of the Australian Securities and Investments Commission – Sydney, Australia (Schilder, Landes, Kelsall, Healy, James)
- Meeting with Chief Executive Officer of Certified Practising Accountants Australia – Sydney, Australia (Schilder, Landes, Kelsall, Healy, James)
- Meeting with representative of Australian Auditing and Assurance Standards Board and representative of the International Ethics Standards Board for Accountants – Sydney, Australia (Schilder, Landes, Kelsall, Healy, James)
- Meeting with members of the External Reporting Board – Auckland, New Zealand (Schilder, Landes, Kelsall, Healy)
- Panel discussion with CFOs, audit committee members, analysts, investors, users and preparers – Auckland, New Zealand (Schilder, Landes, Kelsall, Healy)
- Meeting with New Zealand Auditing and Assurance Standards Board and External Reporting Board – Auckland, New Zealand (Schilder, Landes, Kelsall, Healy)
- Presentation at the Tony Dale Memorial Lecture – Auckland, New Zealand (Schilder, Landes, Kelsall, Healy)
- Presentation at the Tony Dale Memorial Lecture – Wellington, New Zealand (Schilder, Landes, Kelsall, Healy)
- Participation in Audit Quality roundtable – Wellington, New Zealand (Schilder, Landes, Kelsall, Healy)
- Meeting with regulators – Wellington, New Zealand (Schilder, Landes, Kelsall, Healy)
- Presentation at Business Link Forum – Wellington, New Zealand (Schilder, Landes, Kelsall, Healy)
- Meeting with members of the External Reporting Board – Wellington, New Zealand (Schilder, Landes, Kelsall, Healy)
- Meeting with representatives of the Pan African Federation of Accounting and Public Accountants and Auditors Board Zimbabwe – New York, United States of America (Kamp-Roelands)
- Panelist at the Lebanese Association of Certified Public Accountants' International Congress – Beirut, Lebanon (Sylph)
- Panelist at the Royal Nederlandse Beroepsorganisatie voor Accountants' Accountancy day 2015 – Amsterdam, the Netherlands (Schilder)
- Presentation at the VU University – Amsterdam, the Netherlands (Schilder)

- **December 2015**
 - Meeting with the leadership of the United Kingdom Financial Reporting Council – London, United Kingdom (Schilder)
 - Meeting with the European Banking Authority's Audit Subgroup – London, United Kingdom (Pickeur)
 - Public Interest Oversight Board Meeting – Madrid, Spain (Schilder)