

## Agenda—March 5–7, 2018 IAASB CAG Meeting

**Location:** IFAC Offices, 529 Fifth Avenue, 10017, New York, NY, USA

March 5			
# <sup>1</sup>	Subject	Presented by	Time*
	Joint IAASB / IESBA Session		
J1	Closed Session <sup>2</sup>	Dalkin and Koktvedgaard	17:15 – 18:00

**Location:** American Institute of Certified Public Accountants (AICPA) Offices, 1211 Avenue of the Americas, 10036, New York, NY, USA

March 6			
# <sup>1</sup>	Subject	Presented by	Time*
	Joint IAASB / IESBA Session		
J2	To <i>APPROVE</i> the minutes of the September 2017 joint IAASB and IESBA CAG session	Dalkin and Koktvedgaard	8:30 – 8:40
J3	To <i>RECEIVE</i> a presentation on the topic of technology	External presenter	8:40 – 10:00
	<b>Coffee</b>		<b>10:00 – 10:30</b>
	IAASB CAG Session		
A	Welcome and Approval of Minutes of Previous Meetings <ul style="list-style-type: none"> <li>• To <i>APPROVE</i> the minutes of the September 2017 CAG public session</li> </ul>	Dalkin	10:30 – 10:45
B	ISA 540 – Accounting Estimates <ul style="list-style-type: none"> <li>• To <i>REPORT BACK</i> on the September 2017 meeting</li> <li>• To <i>DISCUSS</i> proposed ISA 540 (Revised) and the conforming and consequential amendments</li> </ul>	Sharko	10:45 – 12:15
	<b>Lunch</b>		<b>12:15 – 13:15</b>
B	ISA 540 – Continued	Sharko	13:15 – 14:15
C	Quality Control <ul style="list-style-type: none"> <li>• To <i>REPORT BACK</i> on the September 2017 meeting</li> <li>• To <i>OBTAIN</i> Representatives' views on the proposed Exposure Draft (ED) on ISQC 1– Quality Control at Firm Level</li> <li>• To <i>RECEIVE</i> an update on ISQC 2</li> <li>• To <i>RECEIVE</i> an update on ISA 220</li> </ul>	French/ Zietsman	14:15 – 15:15

<sup>1</sup> Items numbered J# indicate a joint session with the IESBA CAG.

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

	<b>Coffee</b>		<b>15:15 – 15:45</b>
	Quality Control – Continued	French/ Zietsman	15:45 – 17:15

<b>March 7</b>			
<b>#<sup>1</sup></b>	<b>Subject</b>	<b>Presented by</b>	<b>Time*</b>
D	Private Session <sup>3</sup>	Dalkin	8:30 – 9:00
E	Closed Session <sup>4</sup>	Dalkin	9:00 – 9:30
F	Emerging Forms of External Reporting (EER) – To <i>RECEIVE</i> a presentation on the project approved by the IAASB to develop non-authoritative guidance on EER	Grabowski	9:30 – 10:00
	<b>Coffee</b>		<b>10:00 – 10:30</b>
G	ISA 315 (Revised) – Risk Assessment <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the September 2017 meeting</li> <li>To <i>OBTAIN</i> Representatives' views on the proposed ED of ISA 315 (Revised)</li> </ul>	Campbell	10:30 – 12:00
	<b>Lunch</b>		<b>12:00 – 13:00</b>
G	ISA 315 (Revised) - Continued	Campbell	13:00 – 14:00
H	Strategy and Work Plan – To <i>DISCUSS</i> the IAASB's future Strategy for 2020–2023 and upcoming strategy consultation thereon.	Waldron	14:00 – 15:00
	<b>Coffee</b>		<b>15:00 – 15:30</b>
I	Coordination with the IESBA – To <i>RECEIVE</i> a presentation on the IAASB's coordination with the IESBA	Waldron	15:30 – 16:00
K	Data Analytics – To <i>RECEIVE</i> a video presentation on the Working Groups progress	Waldron	16:00 – 16:30
	Closing Remarks	Dalkin	16:30 – 16:45

\* The presentation times and length of discussion of topics may vary; however, the Chair intends to close the meeting at the latest on March 6 and 7 at 17:15 and 16:45 respectively. The Closed session may be shorter and therefore observers should note that the meeting could start at any time after 9:00 am.

#### **IAASB Presenters**

Schilder, Zietsman, Campbell, French, Grabowski, Sharko

#### **IESBA Invitees for Joint Sessions**

Thomadakis, Fleck, Ashley, Soulier

<sup>3</sup> Representatives of the CAG Member Organizations and PIOB only

<sup>4</sup> Representatives of the CAG Member Organizations, official observers, PIOB, IAASB Chair, IAASB Deputy Chair and IAASB Staff only.

**IAASB/IESBA Staff**

Bahlmann, Gunn, James, Klonaridis, Kotze, Minnaar, Molnar, Simms, Siong, Jules, Kwan, Morrow, Sramko

**PIOB Observer**

Maria Helena Pettersson

**Breakfast and Lunch**

A light breakfast (pastries etc.) and lunch will be served in the meeting area.

**Cocktail reception**

A joint IESBA/IAASB hosted CAG cocktail reception is planned for Monday, March 5, 2018 immediately following the close of the IESBA/IAASB CAG joint closed session at 6:30 pm. Details will be provided separately.