

Meeting: IAASB Consultative Advisory Group (CAG)
Meeting Location: New York, USA
Meeting Date: March 6–7, 2018

Agenda Item

H

Development of the IAASB's Strategy for 2020–2023

Objectives of Agenda Item

1. The objectives of this agenda item are to:
 - a) Provide Representatives with an overview about how the IAASB is considering approaching its consultation on its Strategy for 2020–2023.
 - b) Obtain Representatives' views about matters relating to the IAASB's future Strategy.

Matters for Discussion

2. The IAASB will be having its initial discussions about the development of its strategy for 2020–2023 at its March 2018 meeting. **Agenda Item H.1** (which is the paper posted for IAASB discussion) sets out, in relation to the development of the Strategy for 2020–2023:
 - Why and how the IAASB will consult in 2018 and 2019 (i.e., sets out the due process requirements, the planned timetable, and the approach to the consultations and outreach required) (sections I and II, and Appendices 1 to 3, of **Agenda Item H.1**);
 - The current plan for progression of the projects underway to completion (the table in Appendix 4 sets out the expected forward plan to the end of 2019), including how 2019 will be addressed in terms of work plans – this provides context for the capacity of the Board at the start of the next strategy period (sections III and V, and Appendix 4, of **Agenda Item H.1**);
 - Matters for IAASB consideration regarding the development of the future strategy, in particular how to approach the upcoming stakeholder survey (section IV of **Agenda item H.1**).
 - Other matters relevant to the future strategy and work plan (section VI of **Agenda item H.1**)

Matters for CAG Consideration

1. Representatives are asked for views on the matters set out in sections I–VI in **Agenda Item H.1**, but in particular in relation to the strategic matters set out in Section IV of Agenda Item H.1.