

Meeting: IAASB
Meeting Location: New York, USA
Meeting Date: June 18 –23, 2018

Agenda Item

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Introduction and Opening Remarks

Objective of Agenda Item

1. To approve the minutes of the March 12–16, 2018 IAASB meeting and April 18, 24, & May 22, 2018 IAASB Teleconferences.

Recent Presentation and Outreach Activities

2. The Appendix includes a list of the recent presentations and outreach activities since the March 2018 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 March 12–16, 2018 (New York, USA) (Marked)
Agenda Item 1-B	Draft Minutes of the IAASB Meeting Held on March 12–16, 2018 (New York, USA) (Clean)
Agenda Item 1-C	Draft Minutes of the IAASB Teleconference Held on April 18, 2018 (Marked)
Agenda Item 1-D	Draft Minutes of the IAASB Teleconference Held on April 18, 2018 (Clean)
Agenda Item 1-E	Draft Minutes of the IAASB Teleconference Held on April 24, 2018 (Marked)
Agenda Item 1-F	Draft Minutes of the IAASB Teleconference Held on April 24, 2018 (Clean)
Agenda Item 1-G	Draft Minutes of the IAASB Teleconference Held on May 22, 2018 (Marked)
Agenda Item 1-H	Draft Minutes of the IAASB Teleconference Held on May 22, 2018 (Clean)

Action Requested

3. The IAASB is asked to approve the minutes of the previous meeting and teleconference as set out above.

Deadlines for Next IAASB Meeting

4. The IAASB's next physical meeting will take place on September 17–21, 2018 in New York, USA. IAASB Teleconferences are planned for July 17th, 2018 and August 7th, 2018.
5. The deadlines for agenda materials for the September Board meeting are as follows:
 - Agenda materials posted electronically from August 27, 2018
 - Final date for agenda materials for posting August 31, 2018

Presentation and Outreach Activities since the March 2018 IAASB Meeting

• **March 2018**

- Meeting with Representatives from Global Public Policy Committee (ISA 540) – by teleconference (Sharko, Grabowski, Zietsman, Burzenski, Shannon, Weber, Montgomery, James, van den Hout)
- Interview and Video with the Dutch Accountant Bulletin – Amsterdam, Netherlands (Schilder)
- Participation at the Public Interest Oversight Board's Meeting – Madrid, Spain (Schilder, Gunn)
- Presentation and Participation at the International Organization of Supreme Audit Institutions' Financial Accounting and Auditing Meeting – Paro, Bhutan (Bahlmann)

• **April 2018**

- Meeting with Institut der Wirtschaftsprüfer (IDW) (Emerging External Reporting (EER)) – by teleconference (Grabowski, Neilson)
- Presentation Collaboration with the Association of Chartered Certified Accountants – London, UK (Schilder, Zietsman, Waldron, Tracq-Sengeissen)
- Meeting with The Investment Association – London, UK (Schilder, Zietsman, Waldron)
- Meeting with the Public Company Accounting Oversight Board (ISA 540) – Washington, DC (Sharko, Grabowski, Shannon, Montgomery, James, van den Hout)
- Presentation at the World Bank - Train the Trainer Workshop (Focus on Services for Small- and Medium-Sized Entities) – Vienna, Austria (Tracq-Sengeissen)
- Participation at the Hong Kong Financial Reporting Council Meeting – Hong Kong, China (Jui)
- Presentation in a Panel at the International Forum of Independent Audit Regulators 2018 Plenary Meeting – Ottawa, Canada (Schilder)
- Meeting with US Securities and Exchange Commission – Washington, DC (Schilder, Zietsman, Gunn, Bahlmann)
- Meeting with the United States Government Accountability Office – Washington, DC (Schilder, Zietsman, Gunn, Bahlmann)
- Meeting with United States Public Company Accounting Oversight Board Members and Staff – Washington, DC (Schilder, Zietsman, Gunn, Bahlmann)
- Meeting with the Center for Audit Quality – Washington DC, USA (Schilder, Zietsman, Gunn, Bahlmann)
- Meeting with The World Bank – Washington DC, USA (Schilder, Zietsman, Gunn, Bahlmann)
- Meeting with the International Organization of Securities Commission Standing Committee 1 Audit Subgroup (ISA 540) – by teleconference (Sharko, Grabowski, Shannon, Montgomery, James, van den Hout)
- Meeting with Institute of Chartered Accountants in England and Wales (EER) – London, United

Kingdom (Grabowski, Neilson)

- **May 2018**

- National Standard Setters Meeting – Vienna, Austria (Schilder, Zietsman, French, Bahlmann, Klonaridis, Simms)
- Meeting with International Accounting Standards Board (EER) – London, United Kingdom (Grabowski, Neilson)
- Participation in a Panel at the Forum of Firms – London, United Kingdom (French, Jackson, Weber,)
- Meeting with Representatives from Global Public Policy Committee (Quality Control) – London, United Kingdom (Zietsman, French, Jackson, Weber, Montgomery, Klonaridis)
- Participation at the Confederation of Asian and Pacific Accountants – Kathmandu, Nepal (Chiew)
- International Ethics Standards Board for Accountants Webinar – by Webcast (Zietsman, French, Salole)
- Presentation at Baker Tilly Regional Partners' Conference – Colombo, Sri Lanka (Chiew)
- Presentation at the Accountancy Europe Event on Simplifying Auditing Standards for Smaller or Non-Complex Entities – Brussels, Belgium (Schilder)

- **June 2018**

- Attendance at the US Public Company Accounting Oversight Board's Standards Advisory Group Meeting – Washington DC, USA (Gunn)
- Presentation at a Panel at the International Symposium on Audit Research – Maastricht, Netherlands (Schilder)
- Presentation at KPMG Annual DPP Leadership Conference – London, United Kingdom (Schilder)
- Participation at the International Ethics Standards Board for Accountants Roundtable: Non-Assurance Services and Professional Skepticism – Washington DC, USA (Jones, Simms)
- Participation at CPA Australia Center of Excellence – External Reporting – by teleconference (Jui)
- Participation at the International Ethics Standards Board for Accountants Roundtable: Non-Assurance Services and Professional Skepticism – Paris France (Marten, Böhm)
- Financial Stability Roundtable on External Audit – Tokyo, Japan (Grabowski)
- Meeting with Representatives from Global Public Policy Committee (ISA 315 (Revised)) – by teleconference (Campbell, Zietsman, Weber, Bahlmann, Minnaar)
- Meeting with the International Organization of Securities Commission Standing Committee 1 Audit Subgroup (ISA 315 (Revised)) – by teleconference (Campbell, Weber, Minnaar)
- Meeting with the International Forum of Independent Audit Regulators' Standards Coordination

Introduction and Opening Remarks

IAASB Main Agenda (June 2018)

Working Group (ISA 315 (Revised)) – by teleconference (Campbell, Zietsman, Weber, Bahlmann, Minnaar)

- Lecture at the University of Amsterdam – Amsterdam, Netherlands (Schilder)
- Presentation at the European Group of International Accounting Networks and Associations – Brussels, Belgium (Schilder)