

Agenda—September 11–12, 2018 IAASB CAG Meeting

Location: IAASB Offices, 5th Floor, 529 5th Avenue, New York, NY 10017

September 11, 2018			
#	Subject	Presented by	Time*
A	Welcome and Approval of Minutes of Previous Meetings <ul style="list-style-type: none"> • To <i>APPROVE</i> the minutes of the March 2018 CAG public session and the March 2018 Joint IAASB and IESBA CAG session 	Dalkin	8:30 – 8:40
B	ISQC2 – Engagement Quality Control Review <ul style="list-style-type: none"> • To <i>OBTAIN</i> Representatives' views on the proposed Exposure Draft (ED) on ISQC 2 – Engagement Quality Control Review 	Vanker (videoconference)	8:40 – 10:00
	Coffee		10:00 – 10:30
C	ISQC1 (Revised) – Quality Management (Firm Level) <ul style="list-style-type: none"> • To <i>REPORT BACK</i> on the March 2018 meeting • To <i>OBTAIN</i> Representatives' views on the proposed Exposure Draft (ED) on ISQC 1 – Quality Control at Firm Level 	French	10:30 – 13:00
	Lunch		13:00 – 14:00
D	ISA 220 (Revised) – Quality Management (Engagement Level) <ul style="list-style-type: none"> • To <i>OBTAIN</i> Representatives' views on the proposed Exposure Draft (ED) on ISA 220 – Quality Management for an Audit of Financial Statements 	Zietsman	14:00 – 15:30
	Coffee		15:30 – 16:00
E	Emerging Forms of External Reporting (EER) <ul style="list-style-type: none"> • To <i>REPORT BACK</i> on the March 2018 meeting • To <i>RECEIVE</i> a presentation on the project approved by the IAASB to develop non-authoritative guidance on EER 	Grabowski	16:00 – 17:30

September 12, 2018			
#	Subject	Presented by	Time*
F	Private Session ¹	Dalkin	8:30 – 9:00
G	Closed Session ²	Dalkin	9:00 – 9:30
H	ISRS 4400 – Agreed-Upon Procedures Engagements <ul style="list-style-type: none"> To <i>OBTAIN</i> Representatives' views on proposed ISRS 4400 – Agreed-Upon Procedures Engagements 	Salole	9:30 – 10:30
	Coffee		10:30 – 11:00
I	SMP update	Salole	11:00 – 12:00
J	ISA 315 (Revised) – Risk Assessment <ul style="list-style-type: none"> To <i>REPORT BACK</i> on the March 2018 meeting To <i>RECEIVE</i> an update on the Exposure Draft and flowcharts 	Zietsman	12:00 – 12:30
	Lunch		12:30 – 13:30
K	ISA 540 (Revised) – Accounting Estimates <ul style="list-style-type: none"> To <i>REPORT BACK</i> on the March 2018 meeting 	Montgomery	13:30 – 13:45
L	Strategy and Work Plan <ul style="list-style-type: none"> To discuss the feedback from the IAASB's Strategy Survey and the IAASB's Future Strategy 	Montgomery	13:45 – 15:30
	Closing Remarks	Dalkin	15:30 – 15:45

*** The presentation times and length of discussion of topics may vary; however, the Chair intends to close the meeting at the latest on September 11 and 12 at 17:30 and 16:00 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, French, Salole, Grabowski, Vanker (videoconference)

IAASB Staff

Gunn, Montgomery, Bahlmann, James, Klonaridis, Kotze, Simms, Thurgood, Minnaar

PIOB Observer

Jane Diplock

Breakfast and Lunch

Breakfast and lunch will be provided

¹ Representatives of the CAG Member Organizations and PIOB only

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