Meeting: IAASB  
Meeting Location: New York, New York  
Meeting Date: December 9–13, 2019

Introduction and Opening Remarks

Objective of Agenda Item
1. To approve the minutes of the September 16–20, 2019 IAASB meeting, and November 7, 2019 IAASB teleconference.

Recent Presentation and Outreach Activities
2. The Appendix includes a list of the recent presentations and outreach activities since the September 2019 IAASB meeting. The names of the relevant IAASB participants who attended each activity are included in parentheses.

Materials Presented
- Agenda Item 1-A Draft Minutes of the IAASB Meeting Held on September 16–20, 2019 (New York, USA) (Marked)
- Agenda Item 1-B Draft Minutes of the IAASB Meeting Held on September 16–20, 2019 (New York, USA) (Clean)
- Agenda Item 1-C Draft Minutes of the IAASB Teleconference Held on November 7, 2019 (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 March 16–20, 2020 in New York, USA. IAASB teleconferences are planned for January 23 and February 11, 2020.
5. The deadlines for agenda materials for the March 2020 Board meeting are as follows:
   - Agenda materials posted electronically from February 24, 2020
   - Final date for agenda materials for posting February 28, 2020
Appendix

Presentation and Outreach Activities since the September 2019 IAASB Meeting

- **September 2019**
  - Meeting with New Zealand Practitioners – Auckland, New Zealand (Provost)
  - Meeting with U.S. Public Company Accounting Oversight Board (PCAOB) Representatives – Washington D.C., USA (Seidenstein, Dalkin, Campbell, Botha, Klonaridis)
  - Meeting with Center for Audit Quality (CAQ) Representatives – Washington D.C., USA (Seidenstein, Dalkin, Campbell, Botha, Klonaridis)
  - Meeting with U.S. Securities and Exchange Commission (SEC) Representatives – Washington D.C., USA (Seidenstein, Dalkin, Campbell, Botha, Klonaridis)
  - Participation at the American Institute of Certified Public Accountants (AICPA) - Chartered Institute of Management Accountants (CIMA) Securities and Exchange Commission (SEC) Conference – Hong Kong, SAR (Jui)
  - Meeting with the International Organization of Securities Commissions' (IOSCO) Committee on Issuer Accounting, Audit and Disclosure (Committee 1) – Zurich, Switzerland (Seidenstein, Campbell, Jui)
  - Participation at the Public Interest Oversight Board (PIOB) Meeting – Madrid, Spain (Seidenstein, Gunn)
  - Presentation at the Quarterly Accountancy Europe (AE) Audit and Assurance Policy Group Meeting – Brussels, Belgium (Seidenstein, Bahlmann)

- **October 2019**
  - Meeting with Institute of Chartered Accountants in England and Wales (ICAEW) Representatives – London, United Kingdom (Seidenstein, Bahlmann)
  - Meeting with PwC Representatives – London, United Kingdom (Seidenstein, Bahlmann)
  - Meeting with UK Financial Reporting Council (FRC) Representatives – London, United Kingdom (Seidenstein, Bahlmann)
  - Meeting with International Accounting Standards Board (IASB) Representatives – London, United Kingdom (Seidenstein, Grabowski, Sharko, Bahlmann)
  - Meeting with Basel Committee on Banking Supervision (BCBS) Representatives – London, United Kingdom (Seidenstein, Bahlmann)
  - Meeting with Global Public Policy Committee (GPPC) Representative – London, United Kingdom (Seidenstein)
  - Presentation at the Forum of Firms (FoF) Meeting – London, United Kingdom (Seidenstein, Bahlmann)
  - Meeting with Association of Chartered Certified Accountants (ACCA) Representatives – London, United Kingdom (Seidenstein, Bahlmann)
• Meeting with Sir Donald Brydon – London, United Kingdom (Seidenstein, Bahlmann)
• Meeting with The Institute of Chartered Accountants of Scotland (ICAS) Representatives – London, United Kingdom (Seidenstein, Bahlmann)
• Presentation at the Institute of Chartered Accountants in England and Wales’ (ICAEW) Audit Conference 2019: Reflect, Reform, Refocus – London, United Kingdom (Seidenstein, Sharko, Shannon)
• Meeting with the U.S. Auditing Standards Coordinating Forum at the GAO – Washington D.C., USA (Seidenstein, Botha)
• Participation at the IFRS Foundation and CFA Institute Discussion on the Future of Financial Reporting – New York, New York, USA (Seidenstein)
• Meeting with the National Auditing Standards Setters (NSS) Coordination Group – New York, New York, USA (Seidenstein)
• Meeting with the International Organization of Securities Commissions’ (IOSCO) Committee on Issuer Accounting, Audit and Disclosure (Committee 1) Chair – By Teleconference (Jui)
• Presentation at the Small and Medium Practices (SMP) Committee Meeting – New York, New York, USA (Seidenstein, Botha)
• Presentation at the West Africa Economic Monetary Union (WAEMU) Congress for Accountants – Cotonou, Benin (Tracq-Sengeissen)
• Presentation at the Russell Bedford International (RBI) Annual Global Conference – Sydney, Australia (Campbell)
• Meeting with the Chair of the Financial Accounting Standards Board (FASB) – New York, New York, USA (Seidenstein)
• Meeting with International Ethics Standards Board for Accountants (IESBA) Representatives – By Teleconference (Jui, Provost, Botha, James, Thurgood, van den Hout)
• Participation at the Hong Kong Institute of Certified Public Accountants’ (HKICPA) Annual Auditing Update Conference – Hong Kong, SAR (Jui)
• Presentation at the Crowe Global 2019 Conference: Enhancing Standards to Drive Quality – Sydney, Australia (Campbell)
• Meeting with PwC Representatives – By Teleconference (Seidenstein)

November 2019
• Meeting with U.S. Public Company Accounting Oversight Board (PCAOB) Representatives – Washington D.C., USA (Seidenstein)
• Presentation at the PFK Conference: Elevating the Client Experience: Taking the PKF Way to the Next Level – Dubai, United Arab Emirates (French)
• Presentation at the International Federation of Accountants (IFAC) Council Meeting – Vancouver, Canada (Seidenstein, Gunn)
• Presentation at the Committee of European Auditing Oversight Bodies (CEAOB) Meeting – Bucharest, Romania (Seidenstein, Botha)
• Meeting with the Institute of Chartered Accountants in England and Wales (ICAEW) ISA Implementation Sub-Group – London, United Kingdom (Seidenstein, Shannon)
• Meeting the PwC's Head of Investor Engagement – London, United Kingdom (Seidenstein)
• Meeting with International Financial Reporting Standards (IFRS) Foundation Representatives – London, United Kingdom (Seidenstein)
• Meeting with Founders Intelligence Representatives – London, United Kingdom (Seidenstein)
• Meeting with Public Interest Oversight Board (PIOB) Representative – By Teleconference (Seidenstein)
• Meeting with Monitoring Group Co-Chair – Madrid, Spain (Seidenstein, Gunn)
• Participation at the Public Interest Oversight Board (PIOB) Meeting – Madrid, Spain (Seidenstein, Gunn)
• Meeting with the Accounting Regulatory Department, Chinese Ministry of Finance – Beijing, China (Jui)
• Presentation at the European Group of International Accounting Networks & Associations (EGIAN) Conference – Brussels, Belgium (Sharko)

• December 2019
• Meeting with International Accounting Standards Board (IASB) Member and Liaison Member to the IAASB – By Teleconference (Sharko)
• Meeting with the International Ethics Standards Board for Accountants' Chair and Monitoring Group Representatives – New York, New York, USA (Seidenstein)
• Panel Participation at Baruch University's 14th Annual Conference: Ensuring Audit Integrity – New York, New York, USA (Seidenstein, Bahlmann)
• Meeting with New Zealand Practitioners – Auckland, New Zealand (Provost)
• Meeting with the Global Public Policy Committee's (GPPC) Chair – Washington D.C., USA (Seidenstein)
• Panel Participation at the U.S. Public Company Accounting Oversight Board's (PCAOB) Annual International Institute on Audit Regulation Conference – Washington D.C., USA (Seidenstein)
Project Specific Outreach

ISA 600 (Group Audits)

- **September 2019**
  - Meeting with the International Organization of Securities Commissions' (IOSCO) Committee on Issuer Accounting, Audit and Disclosure (Committee 1) – By Teleconference (Jui, van den Hout)
  - Meeting with the Small and Medium Practices (SMP) Committee Representatives – By Teleconference (Jui, van den Hout)

- **October 2019**
  - Deep Dive Session on ISA 600 with Forum of Firms (FoF) – London, United Kingdom (Jui, van den Hout)
  - Deep Dive Session on ISA 600 with Global Public Policy Committee (GPPC) – London, United Kingdom (Jui, van den Hout)

- **November 2019**
  - Meeting with International Ethics Standards Board for Accountants (IESBA) Representatives – Beijing, China (Jui), By Teleconference (James, van den Hout)
  - Meeting with Hong Kong Financial Reporting Council (FRC) Representatives – Hong Kong, SAR (Jui)
  - Meeting with Hong Kong Institute of Certified Public Accountants’ (HKICPA) Auditing and Assurance Standards Board (AASB) – Hong Kong, SAR (Jui)

- **December 2019**
  - Meeting with the Small and Medium Practices (SMP) Committee Representatives – By Teleconference (Jui)

Quality Management Projects

- **September 2019**
  - Presentation at Crowe’s Americas Regional Conference – Miami, Florida, USA (Dohrer)

- **November 2019**
  - Meeting with Shanghai Securities Regulatory Bureau (SSRB) and Shanghai Stock Exchange Representatives – Shanghai, China (Jui)

- **December 2019**
  - Meeting with China Securities Regulatory Commission (CSRC) Representatives – Beijing, China (Jui)
Observer at the China Securities Regulatory Commission (CSRC) Meeting – Beijing, China (Jui)
Meeting with Chinese Institute of Certified Public Accountants (CICPA) Representatives – By Teleconference (Jui)

Audits of Less Complex Entities

- **October 2019**
  - Participation at the Hong Kong Institute of Certified Public Accountants (HKICPA) CEO and Executive Director Session on the IAASB’s Audits of Less Complex Entities (LCE) Project – Hong Kong, SAR (Jui)

- **November 2019**
  - Presentation at the New Zealand Audit Conference 2019 Hosted by the Chartered Accountants Australia and New Zealand (CAANZ) – Auckland, New Zealand (Provost)

ISA 540 (Revised) Implementation

- **July 2019**
  - Meeting with Global Public Policy Committee (GPPC) Representatives – By Teleconference (Sharko, Shannon)

- **August 2019**
  - Meeting with Global Public Policy Committee (GPPC) Representatives – By Teleconference (Sharko, Shannon)

- **September 2019**
  - Meeting with U.S. Public Company Accounting Oversight Board (PCAOB) Representatives – By Teleconference (Sharko, Shannon, James, Talatala)
  - Meeting with Global Public Policy Committee (GPPC) Representatives – By Teleconference (Sharko, Shannon)

- **October 2019**
  - Meeting with Basel Committee on Banking Supervision's (BCBS) Audit Subgroup Chair – By Teleconference (Sharko)
  - Meeting with Basel Committee on Banking Supervision's (BCBS) Audit Subgroup Chair and Global Public Policy Committee (GPPC) Representatives – By Teleconference (Sharko, Shannon)