# Agenda—March 10–11, 2020 IAASB CAG Meeting

## Location:
- **March 10, 2020**: The Cornell Club (Next to IFAC offices), 6 E 44th Street, New York, NY 10017, Ivy Room, 4th floor.
- **March 11, 2020**: American Institute of Certified Public Accountants (AICPA) Offices, 1345 Avenue of the Americas, Floor 27, New York, NY 10105.

## March 10, 2020

<table>
<thead>
<tr>
<th>#</th>
<th>Subject</th>
<th>Presented by</th>
<th>Time*</th>
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<tbody>
<tr>
<td></td>
<td><strong>Joint IAASB / IESBA CAG Session</strong></td>
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<td></td>
<td>J1 Audit Policy Europe</td>
<td>Robert (Accountancy Europe)</td>
<td>9:00 – 10:00</td>
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<td></td>
<td>• To RECEIVE a presentation on recent developments in Europe about audit policy (including the Brydon Report)</td>
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<td>• To OBTAIN Representatives’ initial reactions in the context of global standard setting.</td>
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<td>J2 SSB Collaboration with IFAC</td>
<td>Arnold (IFAC)</td>
<td>10:00 – 10:45</td>
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<td>• To RECEIVE a presentation on the Standard Setting Boards’ (SSBs’) ongoing collaboration with IFAC in promoting adoption and implementation of SSBs’ standards</td>
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<td></td>
<td>• To OBTAIN Representatives’ views in the context of the respective roles of IFAC and the SSBs.</td>
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<td></td>
<td><strong>Coffee</strong></td>
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<td>10:45 – 11:15</td>
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<td></td>
<td><strong>IAASB CAG Session</strong></td>
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<td></td>
<td>A Welcome and Approval of Minutes of Previous Meetings</td>
<td>Dalkin</td>
<td>11:15 – 11:25</td>
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<td>• To APPROVE the minutes of the September 2019 CAG public session</td>
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<td>B Quality Management – ISQM1</td>
<td>Corden</td>
<td>11:25 – 13:00</td>
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<td>• To REPORT BACK on the September 2019 meeting</td>
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<td>• To OBTAIN Representatives’ views on the proposed way forward with regard to identified aspects of draft proposed ISQM 1</td>
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<td></td>
<td><strong>Lunch</strong></td>
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<td>13:00 – 14:00</td>
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<td></td>
<td>B Quality Management – ISQM1 (continued)</td>
<td>Corden</td>
<td>14:00 – 14:50</td>
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<td><strong>Coffee</strong></td>
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<td>14:50 – 15:05</td>
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<td>C Extended External Reporting (EER)</td>
<td>Provost (video conference)</td>
<td>15:05 – 15:35</td>
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<td>• To REPORT BACK on the September 2019 meeting</td>
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<td>• To RECEIVE an update on the status of the project</td>
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<td>D Quality Management – ISA 220 (Revised)</td>
<td>Provost (video conference)</td>
<td>15:35 – 16:10</td>
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<td>• To REPORT BACK on the September 2019 meeting</td>
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<td>• To OBTAIN Representatives’ views on the proposed way forward with regard to identified aspects of draft proposed ISA 220 (Revised)</td>
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<td></td>
<td>E IAASB Strategy and Work Plan</td>
<td>Botha / Bahlmann</td>
<td>16:10 – 16:45</td>
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<td>• To RECEIVE a report back and update on the Strategy and Work Plan as approved in December 2019</td>
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<td>F</td>
<td>ISA 600 – Group Audits</td>
<td>Jui</td>
<td>09:00 – 10:30</td>
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<td>• To REPORT BACK on the September 2019 meeting</td>
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<td>• To OBTAIN Representatives’ views on proposed Exposure Draft ISA 600 (Revised)</td>
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<td></td>
<td>Coffee</td>
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<td>10:30 – 11:00</td>
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<td>G</td>
<td>Quality Management – ISQM 2</td>
<td>Vanker</td>
<td>11:00 – 11:45</td>
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<td></td>
<td>• To REPORT BACK on the September 2019 meeting</td>
<td>(video</td>
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<td>• To OBTAIN Representatives’ views on the proposed way forward with regard to identified aspects of draft proposed ISQM 2</td>
<td>conference</td>
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<td>H</td>
<td>Technology</td>
<td>Dohrer</td>
<td>11:45 – 12:05</td>
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<td>• To REPORT BACK on the September 2019 meeting</td>
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<td>• To RECEIVE an update on the activities of the IAASB Technology Working Group</td>
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<td>I</td>
<td>Audit Evidence</td>
<td>Dohrer</td>
<td>12:05 – 12:30</td>
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<td>• To REPORT BACK on the September 2019 meeting</td>
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<td>• To RECEIVE an update on the activities of the IAASB Audit Evidence Working Group</td>
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<td>J</td>
<td>ISRS 4400 (Revised)</td>
<td>Minnaar</td>
<td>12:30 – 12:45</td>
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<td>• To REPORT BACK on the September 2019 meeting</td>
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<td>L</td>
<td>Lunch, including presentation from the Institute of Internal Auditors (IIA)</td>
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<td>12:45 – 14:00</td>
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<td>K</td>
<td>IESBA Code Conforming Amendments Project</td>
<td>James</td>
<td>14:00 – 14:15</td>
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<td>• To REPORT BACK on the September 2019 meeting</td>
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<td>L</td>
<td>Private Session(^1)</td>
<td>Dalkin</td>
<td>14:15 – 14:45</td>
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<td>M</td>
<td>Closed Session(^2)</td>
<td>Dalkin</td>
<td>14:45 – 15:15</td>
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<td></td>
<td>Coffee</td>
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<td>15:15 – 15:45</td>
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<td>N</td>
<td>Less Complex Entities</td>
<td>Simnett</td>
<td>15:45 – 16:45</td>
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<td>• To REPORT BACK on the March 2019 meeting</td>
<td>(video</td>
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<td>• To RECEIVE an update on the activities of the project</td>
<td>conference</td>
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<td>N</td>
<td>Closing Remarks</td>
<td>Dalkin</td>
<td>16:45 – 17:00</td>
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*The presentation times and length of discussion of topics may vary; however, the Chair intends to close the meeting at the latest on March 10–11 at 17:00. The private and closed session may be shorter than planned and therefore observers should note that the meeting could resume at any time after 15:00pm on March 11. 2020.*

\(^1\) 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.
IAASB Presenters
Corden, Provost (videoconference), Vanker (videoconference), Jui, Dohrer, Simnett (videoconference)

IAASB Staff
Gunn, Botha, Bahlmann, James, Van den Hout, Klonaridis, Thurgood, Minnaar, Talatala, Chan, Savovska, Kotze

PIOB Observer
Mr. Shigeo Kashiwagi

Catering
Breakfast and lunch will be provided