

Meeting: IESBA CAG
Meeting Location: New York
Meeting Date: April 10, 2013

Agenda Item

F

Definition of Those Charged With Governance

Objective of Agenda Item

1. To provide the IESBA CAG with an overview of the significant comments received on the Exposure Draft (ED), *Proposed Change to the Definition of “Those Charged with Governance,”* and to obtain the representatives’ views on the IESBA’s responses.

(The ED and comment letters may be accessed on the IESBA website at: <http://www.ifac.org/publications-resources/proposed-change-definition-those-charged-governance>.)

Task Force

2. Members:
 - Kate Spargo, Chair, IESBA Member
 - Wui San Kwok, IESBA Member
 - Alice McCleary, IESBA Member
 - Marisa Orbea, IESBA Member

Material Presented

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| Agenda Item F-1 | Definition of Those Charged With Governance—Summary of Significant Comments on Exposure and IESBA Responses |
| Agenda Item F-2 | Exposure Draft, <i>Proposed Change to the Definition of “Those Charged with Governance (For Reference Only)</i> |
| Agenda Item F-3 | International Standard on Auditing (ISA) 260, <i>Communication With Those Charged With Governance (For Reference Only)</i> |

Action Requested

3. CAG representatives are asked for views on the significant issues and IESBA responses set out in **Agenda Item F-1.**