

Meeting: IESBA Meeting
Meeting Location: Athens, Greece
Meeting Date: June 18-20, 2018

Agenda Item 2

Non-assurance Services

Objective

1. To receive a preliminary report-back on two of the three 2018 IESBA global roundtables.

Working Group

2. Members:
 - Richard Fleck, Chair and IESBA Deputy Chair
 - Kim Gibson, IESBA Member
 - Jens Poll, IESBA Member
 - Gary Hannaford, former IESBA Member
 - David Clark, IESBA Technical Advisor

Activities since Last IESBA Discussion

3. At the March 2018 meeting, the IESBA agreed to host a series of [global roundtables](#) to obtain stakeholder input on two significant public interest topics – non-assurance services (NAS) and professional skepticism. The roundtables will be held in Washington, D.C., USA (June 11, 2018) Paris, France (June 15, 2018); and Tokyo, Japan (July 12, 2018).
4. Since the March 2018 IESBA meeting, the Working Group held a two-day physical meeting in London, UK to develop a briefing paper, [Non-Assurance Services – Exploring Issues to Determine a Way Forward](#) (briefing paper) to form the basis of the roundtable discussions.
5. The briefing paper was circulated to the IESBA for input in advance of its being finalized and circulated to roundtable participants. The Working Group Chair presented the key issues summarized in the briefing paper to the IESBA-National Standard Setters (NSS) Liaison Group and the Forum of Firms in early May 2018. Significant matters arising from the discussion with the NSS were dealt with in finalizing the briefing paper.
6. The Working Group has provided input to IESBA Staff to assist in organizing and facilitating these roundtables. Most Working Group members are planning to participate in at least one of the roundtables. The full attendee list for each roundtable will be made available about one week before its scheduled date at: www.ethicsboard.org/roundtables-2018.

Coordination with the Fees Working Group

7. The Chair and Staff of the Working Group provided input to the agenda materials developed by the Fees Working Group, in particular, in relation to the overlapping issues relevant to both the Fees and NAS initiatives. The comments from the respondents to the [Fees Questionnaire](#) that are relevant to the NAS initiative have been referred to the NAS Working Group and are highlighted in Agenda Item 3-A.

Format of the Session

8. During the June 2018 IESBA meeting, the Chair of the Working Group will brief the Board at a high-level on the main feedback from the Washington DC, USA (June 11, 2018) and Paris, France (June 15, 2018) roundtables. Working Group members and other IESBA members who were in attendance will be provided an opportunity to provide their reactions.
9. IESBA members will be given the opportunity to ask questions and to provide suggestions for consideration for the July 12, 2018 Tokyo, Japan roundtable.

Material Presented for Reference

Briefing Paper, [Non-Assurance Services – Exploring Issues to Determine a Way Forward](#)

Action Requested

10. IESBA members are asked to consider the presentation and share any reactions.

Way Forward

11. The Working Group anticipates providing a detailed analysis of the feedback from the three global roundtables at the September 2018 IESBA meeting. It will also provide recommendations as to a way forward for the IESBA's consideration, including a proposed outline for a project proposal.