

Meeting: IESBA Meeting
Meeting Location: New York
Meeting Date: March 12-14, 2018

Agenda Item 3

Non-assurance Services

Objectives

1. To consider and exchange views about:
 - A summary of stakeholder concerns regarding the non-assurance services (NAS) provisions in the Code.
 - The Working Group's planned approach to the NAS fact-finding initiative, including plans for global roundtables.

Working Group

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

Activities Since Last IESBA Discussion

3. The Working Group has held one two-day physical meeting and liaised via email to develop the agenda material for this meeting.

Material Presented

Agenda Item 3-A NAS Issues Paper

Action Requested

4. IESBA members are asked to consider the matters raised in **Agenda Item 3-A**.