

**Meeting:** IESBA  
**Meeting Location:** Virtual  
**Meeting Date:** March 17, 2021

## Agenda Item

# 6

### EIOC Update

#### Objectives

1. To brief Board members on recent external developments noted by the Emerging Issues and Outreach Committee (EIOC).
2. To receive a presentation on jurisdictional developments from the United Kingdom, United States, Europe and Australia.

#### EIOC

3. Members:
  - Winifred Kiryabwire, Chair
  - Vania Borgerth, IESBA member
  - Laurie Endsley, IESBA member
  - Hironori Fukukawa, IESBA member
  - Marta Kramerius, IESBA Technical Advisor
  - Sundeep Takwani, IESBA Technical AdvisorObserver:
  - Gaylen Hansen, Chair, IESBA Consultative Advisory Group (CAG)

#### Activities since December 2019 meeting

4. The EIOC met via video call in February 2021 to discuss several recent external developments and to agree matters to bring to the Board's attention.

#### Material Presented

- Agenda Item 6-A EIOC Presentation
- Agenda Item 6-B 2020 Jurisdictional Developments - Compilation of NSS Input (for info Only)

#### Action Requested

5. IESBA members are asked to consider the presentation and provide any comments or reactions to the presentation, including any potential IESBA actions that may be warranted.