

Meeting: IESBA
Meeting Location: Nashville
Meeting Date: June 17-19, 2019

Agenda Item 9

Emerging Issues or Developments

Objectives of Agenda Item

1. To reflect on the focus and balance of the Board’s outreach activities in the past few years;
2. To consider the approach to outreach activities to enhance the effectiveness of outreach as a strategic vehicle in advancing the Board’s objectives; and
3. To receive a presentation on United Kingdom audit developments.

EIOC

4. Members:
 - Winifred Kiryabwire, Chair
 - Denise Canavan, IESBA Technical Advisor
 - Patricia Mulvaney, IESBA Member
 - Sundeep Takwani, IESBA Technical AdvisorObserver:
 - Kristian Koktvedgaard, Chair, IESBA Consultative Advisory Group (CAG)

Activities since Last IESBA Meeting

5. The EIOC met in person in the margins of the March 2019 IESBA meeting and via conference call in April and May 2019 to discuss several emerging issues or developments it had noted and to agree matters to bring to the Board’s attention.

Material Presented

Agenda Item 9A	Outreach Activities Heat Map
Agenda Item 9B	The Future of Audit – UK Developments
Agenda Item 9C	2019 Jurisdictional Developments - Compilation of NSS Input (for infor only)
Agenda Item 9D	Joint IAASB IESBA Response to Bryon Review (for infor only)

Action Requested

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