

Meeting: IESBA
Meeting Location: New York
Meeting Date: March 16-18, 2020

Agenda Item 9

Definitions of Listed Entity and Public Interest Entity

Objectives of Agenda Item

1. To discuss the Task Force's observations based on its information gathering to date.
2. To provide feedback on the Task Force's preliminary views, proposed approach to addressing the relevant issues, and other identified matters.

Task Force

3. Members:
 - Michael Ashley, Chair, IESBA Member
 - Liesbet Haustermans, IESBA Member
 - Ian McPhee, IESBA Member
 - Andrew Mintzer, IESBA Member

Correspondent members:

- Fiona Campbell, IAASB Deputy Chair
- Josephine Jackson, IAASB Member

Activities since Last IESBA Meeting

4. The Task Force met in person and via teleconference in February 2020 to develop the agenda materials for this meeting.
5. The Task Force Chair will present the Task Force's observations and findings at the March 2020 IESBA CAG meeting and will brief the IESBA on the CAG's feedback.

Material Presented

For Discussion

Agenda Item 9-A Issues and TF Preliminary Views
Agenda Item 9-B Strawman Draft

For Reference

Agenda Item 9-C Additional Background Material

Action Requested

6. IESBA members are asked to:
 - (a) Consider the Task Force's observations and preliminary views as set out in **Agenda Item 9-A**;
and
 - (b) Provide input on the Matters for IESBA Consideration in **Agenda Item 9-A**.

Project History

Project: Definitions of Listed Entity and Public Interest Entity

Summary

	CAG Meeting	IESBA Meeting
Project commencement, including: <ul style="list-style-type: none">• Approval of project proposal	March 2020	December 2019