



Emerging Forms of External Reporting

Marek Grabowski

Agenda Item xx

21 September 2017

IAASB

International Auditing
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Standards Board

Recent Work of the IRWG and Next Steps

Since June:

IRWG has been drafting:

- Detailed Analysis of Responses
- Project Proposal
- Feedback Statement

Ongoing discussions with WBCSD re Grant Funding for a potential IAASB Project

September Board Meeting

- Update on progress and status of work – presentation by WBCSD (Mario Abela)

October Board Meeting

- Discuss detailed Analysis of Responses, seek Approval for Project Proposal and seek Agreement to issue Feedback Statement

Project Resourcing

- **Priority Projects – limited resources to allocate to other projects**
- **Grant Funding (agreed in principle):**
 - World Business Council for Sustainable Development (key collaboration)
 - Moore Foundation
- **Funds**
 - Dedicated staff resource
 - Task Force and Project Advisory Panel
 - Collaboration and Outreach
- **IAASB contributes: Board time, Task Force and Senior Staff**
- **Maintaining IAASB independence – reality and perception**
- **CAG views**

Mario Abela



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