

**Agenda—March 8–9, 2016 IAASB CAG Meeting**  
(As at February 9, 2016)

Location: OECD Conference Centre 2, rue André Pascal 75775 Paris Cedex 16, France

March 8	Joint IESBA/IAASB CAG Public Session until 13:30, afterwards IAASB CAG		
#	Subject	Presented by	Time*
J1 <sup>1</sup>	<p>Responding to Non-Compliance with Laws and Regulation (NOCLAR)</p> <ul style="list-style-type: none"> <li>• To <i>DISCUSS</i> significant matters arising from the feedback on the: <ul style="list-style-type: none"> <li>(a) IESBA re-exposure draft; and</li> <li>(b) IAASB exposure draft with related amendments to its ISAs and other standards</li> </ul> </li> <li>• To <i>OBTAIN</i> Representatives' and Observers' views on the IESBA and IAASB Task Forces' proposed responses (IESBA approval of the final document planned for March 2016. IAASB approval of final amendments planned for June 2016.)</li> </ul>	Fleck Murtagh	8:30 – 11:00
	<b>BREAK</b>		<b>11:00 – 11:20</b>
J2	<p>Professional Skepticism – To <i>OBTAIN</i> Representatives' and Observers' views on the questions relating to professional skepticism in the IAASB's Invitation to Comment (ITC): <a href="#"><i>Enhancing Audit Quality in the Public Interest</i></a> (The ITC is open for comment through May 16, 2016.)</p>	Köhler	11:20 – 12:20
J3	<p>Working Lunch/ Open Joint Session – To <i>RECEIVE</i> a presentation from a representative of the OECD</p>	Owen	12:20 – 13:30
A	<p>Welcome and Approval of Minutes of Previous Meetings To <i>APPROVE</i> the minutes of the September 2015 CAG public session and the December 2015 CAG teleconference</p>	Waldron	13:30 – 13:40
B	<p>Data Analytics – <i>OBTAIN</i> the Representatives' and Observers' views on the challenges identified from outreach performed to date.</p>	Dohrer	13:40 – 14:40
C	<p>ISA 315 (Revised) – To <i>OBTAIN</i> the Representatives' and Observers' views on the Staff paper outlining the background to this new</p>	Campbell	14:40 – 15:40

<sup>1</sup> Items numbered J# indicate a joint session with the IESBA CAG.

	project and issues expected to be addressed, including interactions with other IAASB projects		
	<b>Coffee</b>		<b>15:40 – 16:00</b>
D	Work Plan for 2017-2018 – To <i>OBTAIN</i> Representatives' and Observers' views matters affecting the Work Plan for 2017-2018	Healy	16:00 – 16:30
E	Open Session – To <i>RECEIVE</i> a presentation from the International Forum of Independent Audit Regulators	Doblado	16:30 – 17:20
F	Auditor Reporting – ISA 800 series To <i>REPORT BACK</i> on the final changes to the ISA 800 series (Final changes to ISA 800 and 805 were issued in January 2016 and final changes to ISA 810 were approved by the IAASB in December 2015)	Köhler	17:20 – 17:30
G	Private session <sup>2</sup>		17:30 – 18:00

<b>March 9</b>			
H	Closed session <sup>3</sup>		9:00 – 9:30
I	ISA 540 – Accounting Estimates <ul style="list-style-type: none"> <li>To <i>REPORT BACK</i> on the September 2015 and December 2015 meetings; and</li> <li>To <i>OBTAIN</i> Representatives' and Observers' views on issues identified related to ISA 540</li> </ul>	Sharko	9:30 – 10:45
	<b>Coffee</b>		<b>10:45 – 11:05</b>
I	ISA 540 – Continued	Sharko	11:05 – 12:20
	<b>Lunch</b>		<b>12:20 – 13:20</b>
K	Overview of topics to be addressed in the breakout session <ul style="list-style-type: none"> <li>Integrated Reporting – To <i>RECEIVE</i> an update on the status of the project and <i>REPORT BACK</i> on the September 2015 meeting</li> <li>Agreed-upon Procedures – To <i>RECEIVE</i> an update on the status of the project and the issues identified</li> </ul>	Kelsall  Salole	13:20 – 13:40

<sup>2</sup> Representatives of the CAG Member Organizations and PIOB only

<sup>3</sup> No members of the public permitted.

K	Breakout session for CAG Representatives and IAASB participants <sup>2</sup>	Kelsall, Salole	13:40 – 15:10
	<b>Coffee</b>		<b>15:10 – 15:30</b>
K	Integrated Reporting and Agreed-upon Procedures – To <i>HIGHLIGHT</i> feedback from the breakout sessions	Kelsall, Salole	15:30 – 15:50
L	Closing Remarks	Waldron	15:50 – 16:00

**\* The presentation times and length of discussion of topics may vary; however, the Chairman intends to close the meeting at the latest on March 8 and 9 at 18:00 and 16:00, respectively. The Closed session may be shorter and therefore observers should note that the meeting could start at any time after 9:00 am.**

**IAASB Invitees**

Schilder, Landes, Campbell, Dohrer, Köhler, Murtagh, Salole, Sharko

**IESBA Invitees for Joint Sessions**

Thomadakis, Fleck, Hannaford

**IAASB/IESBA Staff**

Gunn, Healy, Kamp-Roelands, Bahlmann, van den Hout, Siong, Jules, Gandhi

**PIOB Observer**

Michael Holm

**Meeting Venue**

OECD Conference Centre

2, rue André Pascal

75775 Paris Cedex 16, France

**Breakfast and Lunch**

Continental breakfast will be at the conference center of the Renaissance Paris Le Parc Trocadéro Hotel. Lunch will be served in the meeting area.

**Cocktail reception**

A joint IESBA/IAASB hosted CAG cocktail reception is planned for Tuesday March 8, 2016 immediately following the IAASB CAG meeting in the Espresso area.