



**International
Ethics Standards
Board for Accountants®**

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**IESBA Roundtable: Non-assurance Services and Professional Skepticism
Washington DC, USA – June 11, 2018**

BREAKOUT GROUPS – NON-ASSURANCE SERVICES (NAS)

Breakout Group 1 – NAS

Location: Adams A Room

Chair: Gary Hannaford, NAS Working Group Member

Support: Diane Jules, IESBA Deputy Director

	Participant	Organization	Stakeholder Group
1.	Tony Sondhi, President	A.C. Sondhi & Associates, LLC	Firm
2.	Ellen Goria, Associate Director Global Professional Ethics	American Institute of Certified Public Accountants (AICPA)	Standard setter
3.	Mary Morris, Investment Office Corporate Governance	California State Teachers' Retirement System (CALSTRS)	Investor
4.	Margot Cella, Senior Director of Research and Leader of Anti-fraud Group	Center for Audit Quality (CAQ)	Other Professional Organization
5.	Michele Wood-Tweel, VP Regulatory Affairs	CPA Canada	IFAC Member Body
6.	Wallace Gregory, Sr. Managing Director Global Independence	Deloitte	Firm
7.	Kurt Holh, Global Professional Practice Partner	Ernst & Young (EY)	Firm
8.	Kristen Kociolek, Assistant Director Auditing Standards Team	Government Accountability Office (GAO)	Public Sector
9.	Jon Block, Director Public Policy and External Affairs	Grant Thornton (GT)	Firm

	Participant	Organization	Stakeholder Group
10.	Schuyler Simms, IAASB Manager Standards Development and Technical Projects	IAASB	Standard setter
11.	James Gunn, Managing Director, Professional Standards	IAASB IESBA IAESB IPSASB	Staff
12.	Patricia Mulvaney, IESBA Member and Professional Skepticism Working Group Member	IESBA	n/a
13.	Richard Fleck, IESBA Deputy Chair and Working Group Chair	IESBA	n/a
14.	Kristian Koktvedgaard, Chair	IESBA Consultative Advisory Group (CAG)	Observer
15.	Lynn Turner	Independent	Audit Committee
16.	Samantha Ross	Independent	Regulator/ Investor
17.	Debi Roth, Managing Director, Global Standards and Guidance	Institute of Internal Auditors (IIA)	Preparer
18.	David Simko, IAESB Member and Professional Skepticism Task Force Chair	International Accounting Education Standards Board (IAESB)	Standard setter
19.	Gregory Driscoll, Partner	KPMG	Firm
20.	Gregory Bedard, VP Internal Audit	Prudential Financial and IFAC Professional Accountants in Business (PAIB)	Preparer
21.	Prof. Christine Nolder	Suffolk University Boston (Suffolk)	Academic



Breakout Group 2 – NAS

Location: Dolley Madison Ballroom

Chair: Jens Poll, IESBA Member and NAS Working Group Member

Support: Ken Siong, IESBA Senior Technical Director

	Participant	Organization	Stakeholder Group
1.	Harrison E. Greene, Jr., Assistant Chief Accountant	Basel Committee on Banking Supervision (BASEL)	Regulator
2.	Lisa Snyder, National Assurance Partner Independence	BDO	Firm
3.	Kimberly VanWyhe, Managing Director of Global Stakeholder Engagement	CAQ	Other Professional Organization
4.	Amy McGarrity, Chief Investment Officer	Colorado Public Employees' Retirement Association (PERA)	Investor
5.	Jeff Mahoney, General Counsel	Council of Institutional Investors (CII)	Investor
6.	Rich Huesken, Partner	EY	Firm
7.	James Dalkin, Director Financial Management and Assurance Team	GAO	Public Sector
8.	Susan Jones, IAASB Technical Advisor and Professional Skepticism Working Group Member	IAASB	Standard setter
9.	Dr. Stavros Thomadakis, IESBA Chairman	IESBA	n/a
10.	John Morrow, IESBA Manager, Standards Development and Technical Projects	IESBA	Staff

	Participant	Organization	Stakeholder Group
11.	George S. Willie, Member	IFAC Small and Medium Practices Committee (SMPC)	Firm
12.	Steve Harris	Independent	Regulator/ Investor
13.	Nancy Miller, Managing Director Independence	KPMG	Firms
14.	Catherine Allen, Board Member and Chair of Ethics Committee	National Association of State Board of Accountancy (NASBA)	Regulator
15.	Samuel Burke, Partner	PriceWaterhouseCoopers (PwC)/ AICPA	Firm
16.	Jennifer A. Rand, Deputy Division Director, Deputy Chief Auditor Office of the Chief Auditor	Public Company Accounting Oversight Board (PCAOB)	Regulator/ Standard setter
17.	Jules Muis, PIOB Member	Public Interest Oversight Board (PIOB)	Observer
18.	Prof. Rene Mauricio Castro Vaca	Rics Management	Other Professional Organization
19.	Susan Wolcott, Independent Scholar	WolcottLynch	Academic
20.	Zohra Farooq Nooryar, Senior Financial Management Specialist	World Bank	Preparer



BREAKOUT GROUPS – PROFESSIONAL SKEPTICISM (PS)

Breakout Group 1 – PS

Location: Dolley Madison Ballroom

Chair: Patricia Mulvaney, IESBA Member and NAS Working Group Member

Support: John Morrow, IESBA Manager

	Participant	Organization	Stakeholder Group
1.	Tony Sondhi, President	A.C. Sondhi & Associates, LLC	Firm
2.	Ellen Gorla, Associate Director Global Professional Ethics	AICPA	Standard setter
3.	Harrison E. Greene, Jr., Assistant Chief Accountant	BASEL	Regulator
4.	Kristian Koktvedgaard, Chair	CAG	Observer
5.	Mary Morris, Investment Office Corporate Governance	CALSTRS	Investor
6.	Catherine Ide, Managing Director of Professional Practices	CAQ	Other Professional Organization
7.	Michele Wood-Tweel, VP Regulatory Affairs	CPA Canada	IFAC Member Body
8.	Wallace Gregory, Sr. Managing Director Global Independence	Deloitte	Firm
9.	Kurt Holh, Global Professional Practice Partner	EY	Firm
10.	Kristen Kociolek, Assistant Director Auditing Standards Team	GAO	Public Sector
11.	Jon Block, Director Public Policy and External Affairs	GT	Firm

	Participant	Organization	Stakeholder Group
12.	Schuyler Simms, IAASB Manager	IAASB	Standard setter
13.	James Gunn, Managing Director, Professional Standards	IAASB IESBA IAESB IPSASB	Staff
14.	David Simko, IAESB Member and Professional Skepticism Task Force Chair	IAESB	Standard setter
15.	Dr. Stavros Thomadakis, IESBA Chairman	IESBA	n/a
16.	Jens Poll, IESBA Member and NAS Working Group Member	IESBA	n/a
17.	Debi Roth, Managing Director, Global Standards and Guidance	IIA	Preparer
18.	Lynn Turner	Independent	Audit Committee
19.	Samantha Ross	Independent	Regulator/ Investor
20.	Gregory Driscoll, Partner	KPMG	Firm
21.	Gregory Bedard, VP Internal Audit	Prudential Financial, and PAIB	Preparer
22.	Prof. Christine Nolder	Suffolk	Academic



Breakout Group 2 – PS

Location: Adams A Room

Chair: Richard Fleck, IESBA Deputy Chair and Working Group Chair

Support: Ken Siong, IESBA Senior Technical Director

	Participant	Organization	Stakeholder Group
1.	Lisa Snyder, National Assurance Partner Independence	BDO	Firm
2.	Kimberly VanWyhe, Managing Director of Global Stakeholder Engagement	CAQ	Other Professional Organization
3.	Jeff Mahoney, General Counsel	CII	Investor
4.	Amy McGarrity, Chief Investment Officer	Colorado PERA	Investor
5.	Rich Huesken, Partner	EY	Firm
6.	James Dalkin, Director Financial Management and Assurance Team	GAO	Public Sector
7.	Susan Jones, IAASB Technical Advisor and Professional Skepticism Working Group Member	IAASB	Standard setter
8.	Diane Jules, IESBA Deputy Director	IESBA	Staff
9.	Gary Hannaford, NAS Working Group Member	IESBA	n/a
10.	Steve Harris	Independent	Regulator/ Investor

	Participant	Organization	Stakeholder Group
11.	Nancy Miller, Managing Director Independence	KPMG	Firms
12.	Catherine Allen, Board Member and Chair of Ethics Committee	NASBA	Regulator
13.	Jennifer A. Rand, Deputy Division Director, Deputy Chief Auditor Office of the Chief Auditor	PCAOB	Regulator/ Standard setter
14.	Jules Muis, PIOB Member	PIOB	Observer
15.	Samuel Burke, Partner	PwC/ AICPA	Firm
16.	Prof. Rene Mauricio Castro Vaca	Rics Management	Other Professional Organization
17.	George S. Willie, Member	SMPC	Firm
18.	Susan Wolcott, Independent Scholar	WolcottLynch	Academic
19.	Zohra Farooq Nooryar, Senior Financial Management Specialist	World Bank	Preparer