



**International  
Ethics Standards  
Board for Accountants®**

529 Fifth Avenue, New York, NY 10017  
T + 1 (212) 286-9344 F +1 (212) 286-9570  
www.ethicsboard.org

**IESBA Roundtable: Non-assurance Services and Professional Skepticism  
Paris, FRANCE – June 15, 2018**

**BREAKOUT GROUPS – NON-ASSURANCE SERVICES (NAS)**

**Breakout Group 1 – NAS**

**Location:** Queen Mary Rooms 1+2+3

**Chair:** David Clarke, IESBA Technical Advisor and NAS Working Group Member

**Support:** Ken Siong, IESBA Senior Technical Director

	<b>Participant</b>	<b>Organization</b>	<b>Stakeholder Group</b>
1.	Anne Molyneux, Vice Chair	International Corporate Governance Network (ICGN)	TCWG
2.	Wolfgang P. Böhm, IAASB Technical Advisor	International Auditing and Assurance Standards Board (IAASB)	Standard Setter
3.	Dr. Stavros Thomadakis, IESBA Chairman	IESBA	n/a
4.	James Barbour, IESBA Technical Advisor and Professional Skepticism Working Group Member	IESBA	n/a
5.	Szilvia Sramko, IESBA Manager, Standards Development and Technical Projects	IESBA	Staff
6.	James Ferris, Project Director Audit and Assurance	Financial Reporting Council (FRC UK)	Regulator
7.	Marjolein Doblado, Chair of the Standards Coordination Working Group	International Forum of Independent Audit Regulators (IFIAR)	Regulator

	<b>Participant</b>	<b>Organization</b>	<b>Stakeholder Group</b>
8.	Caroline Martin	Haut Conseil du Commissariat aux Comptes (H3C)	Regulator
9.	Nigel Krishna Iyer, Member	Chartered Institute of Management Accountants (CIMA) and Institute of Chartered Accountants in England and Wales (ICAEW)	Preparer
10.	Claudia Deodati, Oversight	Public Interest Oversight Board (PIOB)	Observer
11.	Jens Engelhardt, Senior Manager	Wirtschaftsprüferkammer (WPK)	IFAC Member Body
12.	Eskild Nørregaard Jakobsen, Senior Consultant	FSR danske revisorer (FSR)	IFAC Member Body
13.	Isabelle Sapet, Chair of the Ethics	Compagnie Nationale des Commissaires aux Comptes (CNCC)	IFAC Member Body
14.	Andrew Gambier, Head of Audit and Assurance	Association of Chartered Certified Accountants (ACCA)	IFAC Member Body
15.	Hilde Blomme, Deputy CEO	Accountancy Europe (AE)	IFAC Member Body
16.	Bruno Tesniere, Partner	PricewaterhouseCoopers (PwC)	Firm
17.	Maria del Mar Hernández Vieites, Ethics, Independence and Audit Director	KPMG	Firm
18.	Paul Thompson, Director	European Federation of Accountants and Auditors (EFAA)	Firm
19.	Bob Landwehr, Global Professional Practice Partner	Ernst & Young	Firm
20.	David Chitty, International Accounting and Audit Director	Crowe Horwath	Firm
21.	Paul Winrow, Technical Director	Baker Tilly International	Firm
22.	Steve Whitcher, Senior Manager Technical	RSM International (RSM)	Firm



**Breakout Group 2 – NAS**

**Location:** Queen Mary 4+5

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

**Support:** Diane Jules, IESBA Deputy Director

	<b>Participant</b>	<b>Organization</b>	<b>Stakeholder Group</b>
1.	Kai-Uwe Marten, IAASB Member	IAASB	Standard Setter
2.	Richard Fleck, Deputy Chair and Working Groups Chair	IESBA	n/a
3.	Geoff Kwan, IESBA Manager, Standards Development and Technical Projects	IESBA	Staff
4.	John Morrow, IESBA Manager, Standards Development and Technical Projects	IESBA	Staff
5.	Joel Tan-Torres, Chairman	Professional Regulatory Board of Accountancy, the Philippines	Regulator
6.	Keith Billing, Project Director	FRC UK	Regulator
7.	Alejandra Medina, Economist	Organisation for Economic Cooperation and Development (OECD)	Public Sector
8.	Kristian Koktvedgaard, Head of VAT, Accounting and Auditing and IESBA CAG Chair	Business Europe/ IESBA CAG	Preparer/ Investor
9.	Helene Agélii, Representative	Nordic Federation of Public Accountants (NFP)	Other Professional Body
10.	Gonzalo Ramos, Secretary General	PIOB	Observer
11.	Reiner Veidt, Managing Director	WPK	IFAC Member Body

	<b>Participant</b>	<b>Organization</b>	<b>Stakeholder Group</b>
12.	Jan Thijs Drupsteen, Director of Professional Standards	Royal Nederlandse Beroepsorganisatie van Accountants (NBA)	IFAC Member Body
13.	Isabelle Tracq–Sengeissen, Deputy Chair of Auditing	CNCC	IFAC Member Body
14.	Noemi Robert, Senior Manager Advisor	AE	IFAC Member Body
15.	Ian Waters, Head of Standards	ACCA	IFAC Member Body
16.	Andrew Collier, Director of Quality and Professional Standards	Kreston International	Firm
17.	Carine Fontaine, Director of Methodology	Grant Thornton	Firm
18.	Roberto Franchini, EMEIA Independence Leader and	Ernst & Young	Firm
19.	Luigi Nisoli, Lead Independence Partner	Deloitte	Firm
20.	David Isherwood, Partner Audit Advisory	BDO	Firm
21.	Nicky Warburton, National Audit Technical Partner	RSM	Firm



## BREAKOUT GROUPS – PROFESSIONAL SKEPTICISM (PS)

### **Breakout Group 1 – PS**

**Location:** Queen Mary Rooms 1+2+3

**Chair:** James Barbour, IESBA Technical Advisor and PS Working Group Member

**Support:** John Morrow, IESBA Manager

	<b>Participant</b>	<b>Organization</b>	<b>Stakeholder Group</b>
1.	Anne Molyneux, Vice Chair	ICGN	TCWG
2.	Wolfgang P. Böhm, IAASB Technical Advisor	IAASB	Standard Setter
3.	Jens Poll, IESBA Member and NAS Working Group Member	IESBA	n/a
4.	Diane Jules, IESBA Deputy Director	IESBA	Staff
5.	Szilvia Sramko, IESBA Manager, Standards Development and Technical Projects	IESBA	Staff
6.	James Ferris, Project Director Audit and Assurance	FRC UK	Regulator
7.	Marjolein Doblado, Chair of the Standards Coordination Working Group	IFIAR	Regulator
8.	Caroline Martin	H3C	Regulator
9.	Nigel Krishna Iyer, Member	CIMA and ICAEW	Preparer
10.	Gonzalo Ramos, Secretary General	PIOB	Observer

	<b>Participant</b>	<b>Organization</b>	<b>Stakeholder Group</b>
11.	Jens Engelhardt, Senior Manager	WPK	IFAC Member Body
12.	Eskild Nørregaard Jakobsen, Senior Consultant	FSR	IFAC Member Body
13.	Isabelle Sapet, Chair of the Ethics	CNCC	IFAC Member Body
14.	Andrew Gambier, Head of Audit and Assurance	ACCA	IFAC Member Body
15.	Hilde Blomme, Deputy CEO	AE	IFAC Member Body
16.	Bruno Tesniere, Partner	PwC	Firm
17.	Maria del Mar Hernández Vieites, Ethics, Independence and Audit Director	KPMG	Firm
18.	Paul Thompson, Director	EFAA	Firm
19.	Bob Landwehr, Global Professional Practice Partner	Ernst & Young	Firm
20.	David Chitty, International Accounting and Audit Director	Crowe Horwath	Firm
21.	Paul Winrow, Technical Director	Baker Tilly International	Firm
22.	Steve Whitcher, Senior Manager – Technical	RSM	Firm



**Breakout Group 2 – PS**

**Location:** Queen Mary 4+5

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

**Support:** Ken Siong, IESBA Senior Technical Director

	<b>Participant</b>	<b>Organization</b>	<b>Stakeholder Group</b>
1.	Kai-Uwe Marten, IAASB Member	IAASB	Standard Setter
2.	Dr. Stavros Thomadakis, IESBA Chairman	IESBA	n/a
3.	David Clarke, IESBA Technical Advisor and NAS Working Group Member	IESBA	n/a
4.	Geoff Kwan, IESBA Manager, Standards Development and Technical Projects	IESBA	Staff
5.	Joel Tan-Torres, Chairman	Professional Regulatory Board of Accountancy, the Philippines	Regulator
6.	Keith Billing, Project Director	FRC UK	Regulator
7.	Alejandra Medina, Economist	OECD	Public Sector
8.	Kristian Koktvedgaard, Head of VAT, Accounting and Auditing and IESBA CAG Chair	Business Europe/ IESBA CAG	Preparer/ Investor
9.	Helene Agélii, Representative	NFP	Other Professional Body
10.	Claudia Deodati, Oversight	PIOB	Observer
11.	Reiner Veidt, Managing Director	WPK	IFAC Member Body

	<b>Participant</b>	<b>Organization</b>	<b>Stakeholder Group</b>
12.	Jan Thijs Drupsteen, Director of Professional Standards	NBA	IFAC Member Body
13.	Isabelle Tracq-Sengeissen, Deputy Chair of Auditing	CNCC	IFAC Member Body
14.	Noemi Robert, Senior Manager Advisor	AE	IFAC Member Body
15.	Ian Waters, Head of Standards	ACCA	IFAC Member Body
16.	Andrew Collier, Director of Quality and Professional Standards	Kreston International	Firm
17.	Carine Fontaine, Director of Methodology	Grant Thornton	Firm
18.	Roberto Franchini, EMEIA Independence Leader	Ernst & Young	Firm
19.	Luigi Nisoli, Lead Independence Partner	Deloitte	Firm
20.	David Isherwood, Partner Audit Advisory	BDO	Firm
21.	Nicky Warburton, National Audit Technical Partner	RSM	Firm