

**IESBA Roundtable: Non-assurance Services and Professional Skepticism
Tokyo, JAPAN – July 12, 2018**

BREAKOUT GROUPS – NON-ASSURANCE SERVICES (NAS)

Breakout Group 1 – NAS

Location: Momiji & Tsubaki Room

Chair: Gary Hannaford, IESBA NAS Working Group Member

Support: Diane Jules, IESBA Deputy Director

	Participant	Organization	Stakeholder Group
1.	Susela Devi K. Suppiah	Sunway University Business School, Sunway University (Malaysia)	Academia
2.	Masako Katsume	Deloitte	Firm
3.	Ritsuko Watanabe	Grant Thornton (GT)	Firm
4.	Tetsuo Shibaya	GT	Firm
5.	Ahmed Alshangiti	Saudi Organization of Certified Public Accountants (SOCPA)	IFAC Member Body
6.	Isaac Nyareru Nyangwes	Institute of Chartered Accountants of Kenya (ICAK)	IFAC Member Body
7.	Lim Ju May	Institute of Singapore Chartered Accountants (ISCA)	IFAC Member Body
8.	Shalini Balakrishnan	Malaysian Institute of Accountants (MIA)	IFAC Member Body
9.	Tang Seng Choon	ISCA	IFAC Member Body

	Participant	Organization	Stakeholder Group
10.	Tetsuo Kitagawa	Japanese Institute of Certified Public Accountants (JICPA) – Ethics Committee	IFAC Member Body
11.	Selene Ho	Hong Kong Institute of Certified Public Accountants (HKICPA)	IFAC Member Body ¹
12.	Kazuhiro Yoshii	Daiwa Institute of Research (DIR)	Investor/analyst
13.	Shigeo Kashiwagi	Public Interest Oversight Board (PIOB)	N/A
14.	Toshihiro Yasada	IESBA	N/A
15.	Masaaki Yoshimura	International Actuarial Association (IAA)	Other Professional Organization
16.	Sachiko Kai	International Auditing and Assurance Standards Board (IAASB)	Standard Setter

¹ Certain IFAC Member Bodies hold the dual role of ethics standard setter in their jurisdictions.



Breakout Group 2 – NAS

Location: Shiori Room

Chair: Sylvie Soulier, IESBA Member

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

	Participant	Organization	Stakeholder Group
1.	Yoshinao Matsumoto	Kansai University (Japan)	Academia
2.	Chiho Muto	Ernst and Young (EY)	Firm
3.	Yoichi Hirata	EY	Firm
4.	Yuki Hayashi	KPMG	Firm
5.	Chris Joy	HKICPA	IFAC Member Body
6.	Sayaka Shimura	JICPA – Ethics	IFAC Member Body
7.	Rashid Al Rashoud	SOCPA	IFAC Member Body
8.	Keiko Mizuguchi	Japan Credit Rating Agency (JCR)	Investor/analyst
9.	Hironori Fukukawa	IESBA	N/A
10.	John Morrow	IESBA	N/A
11.	David Clark	IESBA	N/A

	Participant	Organization	Stakeholder Group
12.	Naofumi Higuchi	IFAC Small and Medium Practices Committee (SMPC) ²	Other Professional Organization
13.	Conchita Manabat	International Association of Financial Executives Institutes (IAFEI)	Preparer
14.	Megumi Fukuoka	IFIAR	Regulator
15.	Carl Renner	International Forum of Independent Audit Regulators (IFIAR)	Regulator

² Constituents of the SMPC are SMPs who provide accounting, tax, assurance and business advisory services principally, but not exclusively to clients who are small and medium-sized entities (SMEs). Members of the SMPC are drawn from IFAC member bodies representing the following 22 countries: Australia, Belgium, Brazil, Canada, China, France, Germany, Hong Kong, India, Italy, Kenya, Malawi, Malta, Nigeria, South Africa, Spain, Sweden, Turkey, Tunisia, Uganda, United Kingdom, and United States.



BREAKOUT GROUPS – PROFESSIONAL SKEPTICISM (PS)

Breakout Group 1 – PS

Location: Shiori Room

Chair: Dr. Hironori Fukukawa, IESBA Technical Advisor and PS Working Group Member

Support: John Morrow, IESBA Manager

	Participant	Organization	Stakeholder Group
1.	Susela Devi K. Suppiah	Sunway University	Academia
2.	Masako Katsume	Deloitte	Firm
3.	Ritsuko Watanabe	GT	Firm
4.	Tetsuo Shibaya	GT	Firm
5.	Selene Ho	HKICPA	IFAC Member Body
6.	Isaac Nyareru Nyangwes	ICAK	IFAC Member Body
7.	Lim Ju May	ISCA	IFAC Member Body
8.	Tang Seng Choon	ISCA	IFAC Member Body
9.	Ichiro Waki	JICPA – PAIB	IFAC Member Body
10.	Shalini Balakrishnan	MIA	IFAC Member Body

	Participant	Organization	Stakeholder Group
11.	Ahmed Alshangiti	SOCPA	IFAC Member Body
12.	Gary Hannaford	IESBA	N/A
13.	Toshihiro Yasada	IESBA	N/A
14.	Masaaki Yoshimura	IAA	Other Professional Organization
15.	Shigekazu Murata	Bank of Japan	Preparer
16.	Kunihito Minakawa	Sony Corporation	Preparer
17.	Sachiko Kai	IAASB	Standard Setter
18.	Hiroshi Shiina	IAESB	Standard Setter



Breakout Group 2 – PS

Location: Momiji & Tsubaki Room

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

Support: Diane Jules, IESBA Deputy Director

	Participant	Organization	Stakeholder Group
1.	Yoshinao Matsumoto	Kansai University	Academia
2.	Chiho Muto	EY	Firm
3.	Yoichi Hirata	EY	Firm
4.	Yuki Hayashi	KPMG	Firm
5.	Chris Joy	HKICPA	IFAC Member Body
6.	Sayaka Shimura	JICPA – Ethics	IFAC Member Body
7.	Kentaro Yoshioka	JICPA – PAIB	IFAC Member Body
8.	Rashid Al Rashoud	SOCPA	IFAC Member Body
9.	Kazuhiro Yoshii	DIR	Investor/analyst
10.	Keiko Mizuguchi	JCR	Investor/analyst
11.	Hironori Fukukawa	IESBA	N/A
12.	Sylvie Soulier	IESBA	N/A

	Participant	Organization	Stakeholder Group
13.	Jens Poll	IESBA	N/A
14.	David Clark	IESBA	N/A
15.	Shigeo Kashiwagi	PIOB	N/A
16.	Naofumi Higuchi	IFAC SMPC	Other Professional Organization
17.	Conchita Manabat	IAFEI	Preparer
18.	Megumi Fukuoka	IFIAR	Regulator
19.	Carl Renner	IFIAR	Regulator
20.	Koichi Inoue	IAESB	Standard Setter