

Draft Agenda for September 9-10, 2013 IAASB CAG Meeting

(As at August 15, 2013)

Location: IAASB Offices, 5th Floor 529 5th Avenue, New York, NY 10017

September 9	Subject	Presented by		Time*
A	Welcome and Approval of Minutes of Previous Meeting To <i>APPROVE</i> the minutes of the April 2013 CAG public session	de Beer	-	09:00-09:15
B	ISA 720 – Other Information To <i>RECEIVE</i> a summary of the responses from comment letters, and <i>DISCUSS</i> the Task Force’s proposed revisions to the ISA 720 exposure draft in light of the feedback received from respondents	Gélard	Koktvedgaard (Rapporteur) Al Zaabi Thompson	9:15-10:30
	COFFEE			10:30-11:00
B	ISA 720 – Other Information (continued)	Gélard	-	11:00-11:30
C	Auditor Reporting – Report Back To <i>REPORT BACK</i> and <i>HIGHLIGHT</i> key points in IAASB’s July 2013 auditor reporting exposure draft, <i>Reporting on Audited Financial Statements: Proposed New and Revised International Standards on Auditing</i>	Montgomery	Koktvedgaard (Rapporteur) Blomme Darinzio Hansen Kuyers Morris Peyret Waldron	11:30-12:15
D	Open Session <ul style="list-style-type: none"> • To <i>RECEIVE</i> a presentation titled “A Future Look at Some of the Auditing, Technology and Reporting Trends” from the American Institute of Certified Public Accountants (AICPA) 	Melancon/Coffey	-	12:15-13:00
	LUNCH			13:00-14:00

September 9	Subject	Presented by		Time*
D	Open Session (Continued) <ul style="list-style-type: none"> To <i>RECEIVE</i> a presentation on the Public Company Accounting Oversight Board's (PCAOB) Standard Setting Activities 	Baumann	-	14:00-15:00
	<ul style="list-style-type: none"> To <i>RECEIVE</i> feedback from other jurisdictions 	[TBD]	-	15:00-15:00
	COFFEE			15:30-16:00
E	ISAE 3000 – Assurance Engagements To <i>RECEIVE</i> a summary of IAASB's recent decisions and <i>DISCUSS</i> the Task Force's proposals (final standard planned for September 2013)	Mc Cabe	Diomeda/ Lang (Rapporteur) Borgeth Koktvedgaard Manabat	16:00-17:45

September 10	Subject	Presented by		Time*
F	Private Session ¹	de Beer	-	08:30-09:00
G	Closed Session ²	de Beer	-	09:00-09:30
H	Audit Quality To <i>DISCUSS</i> a summary of the responses received from respondents on the proposed Audit Quality Framework (final Framework planned for December 2013)	Grant	Peyret (Rapporteur) Bluhm Hansen Koktvedgaard Thompson	9:30-11:00
	COFFEE			11:00-11:30
I	Disclosures To <i>DISCUSS</i> issues related to the Disclosures project	Archambault	Stewart (Rapporteur) Borgeth Lopez Waldron	11:30-13:00
	LUNCH			13:00-14:00
J	IAASB Future Strategy To <i>DISCUSS</i> IAASB's draft 2015-	Schilder/Gunn	-	14:00-15:30

¹ Representatives of the CAG Member Organizations and PIOB only.

² No members of the public permitted.

September 10	Subject	Presented by		Time*
	2019 Strategy and Work Program (Consultation Paper planned for December 2013) ³			
K	Closing Remarks	de Beer	-	15:30-15:45

* The presentation times and lengths of discussions of topics may vary; however, the Chairman intends to close the meeting at the latest on September 9th and 10th at 17:45 and 15:45 respectively.

IAASB Invitees

Schilder, Montgomery, Archambault, Gélard, Grant, Mc Cabe (via teleconference)

IAASB Staff

Gunn, Healy, James, Jules (others for individual sessions as needed)

PIOB Observer

Michael Hafeman

Meeting Venue

IAASB Offices
529 5th Avenue 5th floor, New York, NY 10017

Breakfast and Lunch

Note: A light breakfast (pastries etc.) and lunch will be served in the meeting area.

Shared Cost Dinner

A joint IAASB/ IESBA shared cost dinner CAG dinner is planned for Monday September 9, 2013 at 18:30. Details about the event have been emailed to CAG members.

3 The material for this session includes a report back on ISA Implementation Monitoring.