

## Final Agenda for September 15–16, 2015 IAASB CAG Meeting

(As at September 4, 2015)

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

September 15	Subject	Presented by	CAG Working Group	Time*
A	Welcome and Approval of Minutes of Previous Meeting To <i>APPROVE</i> the minutes of the March 2015 CAG public session and the June 2015 CAG teleconference	Waldron	-	09:00-09:15
B	Professional Skepticism –To <i>RECEIVE</i> a presentation and to <i>OBTAIN</i> Representatives' and Observers' views on how to enhance the application of professional skepticism in audits (Discussion Paper on Enhancing Audit Quality (AQDP) planned for December 2015) <sup>1</sup>	Köhler	<b>[Open]</b>	09:15-10:15
C	Agreed-Upon Procedures / ISRS 4400 – To <i>OBTAIN</i> Representatives' and Observers' views on issues identified	Salole	<b>[Open]</b> <b>(Rapporteur)</b> Lang Robert	10:15-11:15
<b>COFFEE</b>				<b>11:15-11:35</b>
D	Special Audit Considerations Relevant to Financial Institutions – To <i>DISCUSS</i> implications of IFRS 9 and other matters related to ISA 540 (AQDP planned for December 2015) <sup>1</sup>	Sharko	<b>[Open]</b> <b>(Rapporteur)</b> Borgerth Greene	11:35-13:05
<b>LUNCH</b>				<b>13:05-14:05</b>
E	Non-Compliance with Laws and Regulations (NOCLAR) – To <i>REPORT BACK</i> on the July 2015 ED (ED open for comment through October 21, 2015)	Landes	-	14:05-14:35
F	Responding to Calls to Enhance Audit Quality (including Quality Control and Group Audits – ISA 600) – To <i>DISCUSS</i> the approach to the combined DP, including the common themes and crossover issues outlined in the forepart (AQDP planned for December 2015) <sup>1</sup>	Zietsman, French	<b>[Open]</b> <b>(Rapporteur Quality Control)</b> Lang Thompson <b>Stewart</b> <b>(Rapporteur Group Audits)</b> Dalkin Michel	14:35-15:50

<sup>1</sup> As described in Agenda Item F, the IAASB intends to issue a combined discussion paper to explore how best to enhance audit quality in relation to four key topics on its agenda: quality control, group audits, professional skepticism and financial institutions (including fair values). As the topics of professional skepticism and financial institutions were not discussed with the CAG in March 2015, separate sessions will be held on these topics.

			Thompson	
	<b>COFFEE</b>			<b>15:50-16:10</b>
F	Breakout session for CAG Representatives and IAASB participants <sup>2</sup>	French, Sharko, Zietsman	-	16:10-17:30
G	Private Session <sup>3</sup>	Waldron	-	17:30-18:00

September 16	Subject	Presented by	CAG Working Group	Time*
H	Closed Session <sup>2</sup>	Waldron Healy	-	09:00-09:40
I	Innovation – To <i>OBTAIN</i> Representatives' and Observers' views on emerging developments	Landes	<b>[Open]</b> <b>(Rapporteur)</b> Kuyers Manabat Lang	09:40-10:40
	<b>COFFEE</b>			<b>10:40-11:00</b>
F	Responding to Calls to Enhance Audit Quality – To <i>HIGHLIGHT</i> feedback from the breakout sessions	Zietsman	-	11:00-12:00
J	Auditor Reporting – ISA 800 Series <ul style="list-style-type: none"> <li>To <i>DISCUSS</i> responses to the ISA 800 and ISA 805 exposure draft (ED) (Final standards planned for September 2015)</li> <li>To <i>REPORT BACK</i> on the July 2015 ISA 810 ED (Final standard planned for December 2015)</li> </ul>	Köhler	<b>Koktvedgaard</b> <b>(Rapporteur)</b> Hansen Kuyers Molyneux Manabat	12:00-12:45
K	Disclosures – To <i>REPORT BACK</i> on the final changes to the ISAs (Final changes to ISAs issued in July 2015)	Bahlmann	<b>Stewart</b> <b>(Rapporteur)</b> Borgerth Lopez Singh	12:45-13:00
	<b>LUNCH</b>			<b>13:00-14:00</b>
L	Data Analytics – To <i>RECEIVE</i> a presentation and <i>OBTAIN</i> Representatives' and Observers' views on further areas to be explored	Dohrer	<b>[Open]</b> <b>(Rapporteur)</b> Singh	14:00-15:00
M	Integrated Reporting – To <i>REPORT BACK</i> on the March 2015 meeting and <i>OBTAIN</i>	Kamp- Roelands / Kelsall via	<b>[Open]</b> <b>(Rapporteur)</b> Borgerth	15:00-16:00

<sup>2</sup> No members of the public permitted.

<sup>3</sup> Representatives of the CAG Member Organizations and PIOB only.

September 16	Subject	Presented by	CAG Working Group	Time*
	Representatives' and Observers' views on the issues identified (Awareness Paper published in July 2015, DP planned for March/June 2016)	teleconference	Elliott Michel Miller Robert	
N	Closing Remarks	Waldron		16:00-16:15

\* The presentation times and lengths of discussions of topics may vary; however, the Chairman intends to close the meeting at the latest on September 15<sup>th</sup> and 16<sup>th</sup> at 18:00 and 16:15 respectively.

**IAASB Invitees**

Schilder, Landes, Dohrer, French, Kelsall (via teleconference), Köhler, Salole, Sharko, Zietsman

**IAASB Staff**

Healy, Jules, van den Hout (others for individual sessions as needed)

**PIOB Observer**

Chuck Horstmann

**Meeting Venue**

IAASB Offices  
529 5<sup>th</sup> Avenue 5<sup>th</sup> floor, New York, NY 10017

**Breakfast and Lunch**

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

**Shared Cost Dinner**

A joint IAASB/IESBA shared cost CAG dinner is organized for Monday, September 14, 2015 (the day before the IAASB CAG meeting).

**Cocktail Reception**

An IAASB cocktail reception will be held immediately following the meeting on Tuesday, September 15, 2015 on the 6<sup>th</sup> floor.