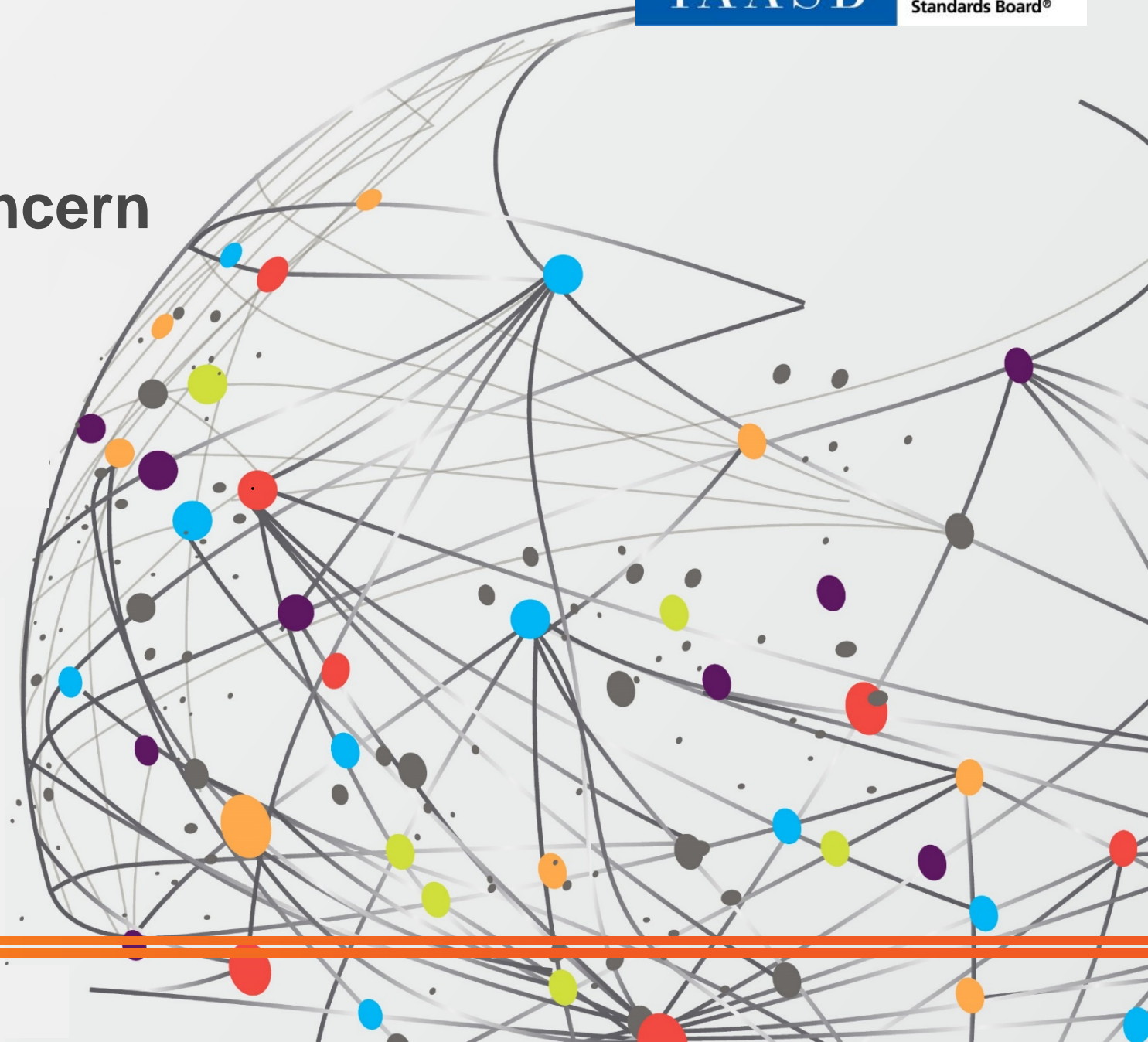


Fraud and Going Concern Update

Josephine Jackson, *IAASB Member and
Going Concern Working Group Chair*
Beverley Bahlmann, *IAASB Deputy Director*

IAASB CAG Meeting
March 2021



Objectives

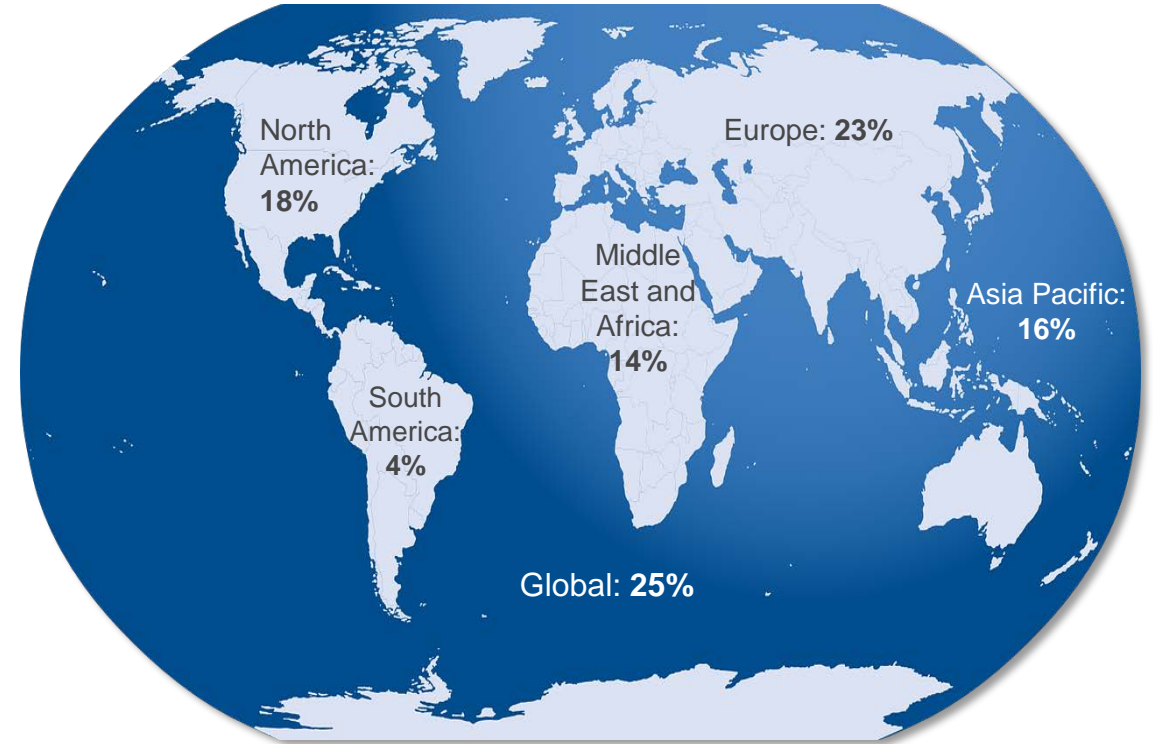
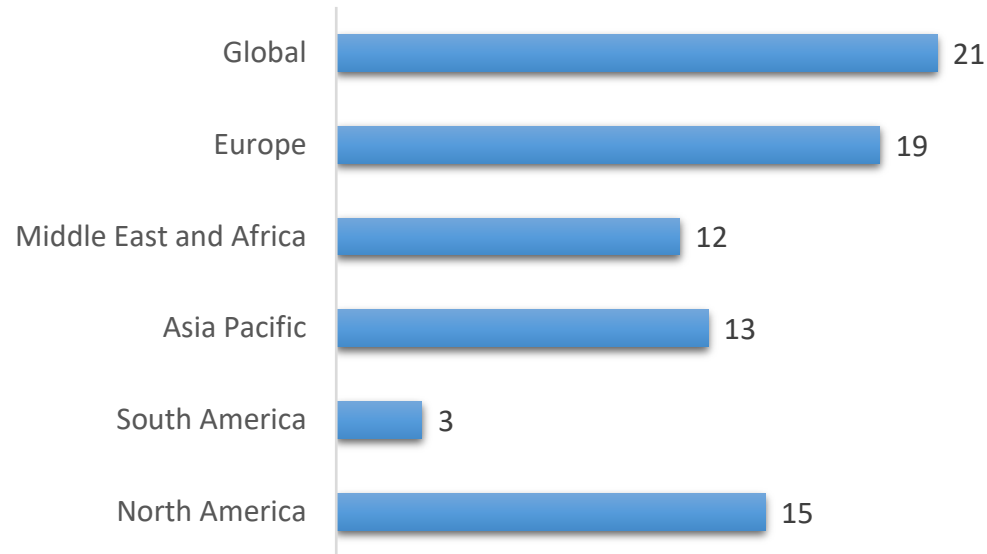
- Report back on the topics raised at the September 2020 meeting; and
- Provide brief update on activities performed since September 2020 and expected timelines for each workstream



Overview of Discussion Paper Respondents

Respondents by Region

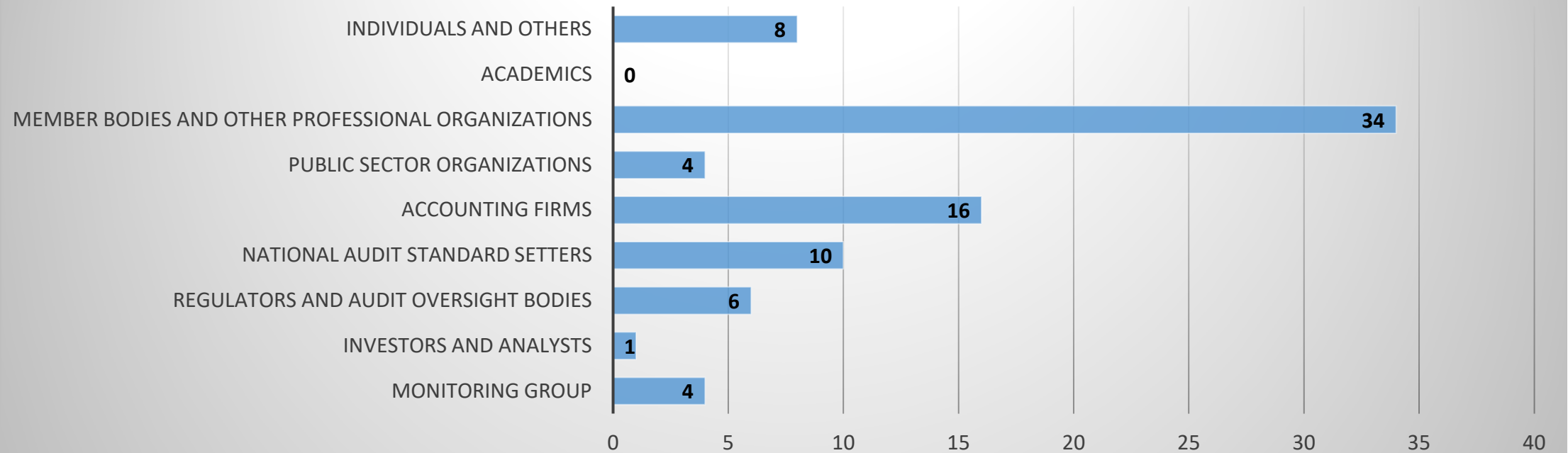
■ Number of Respondents



Total responses: 83

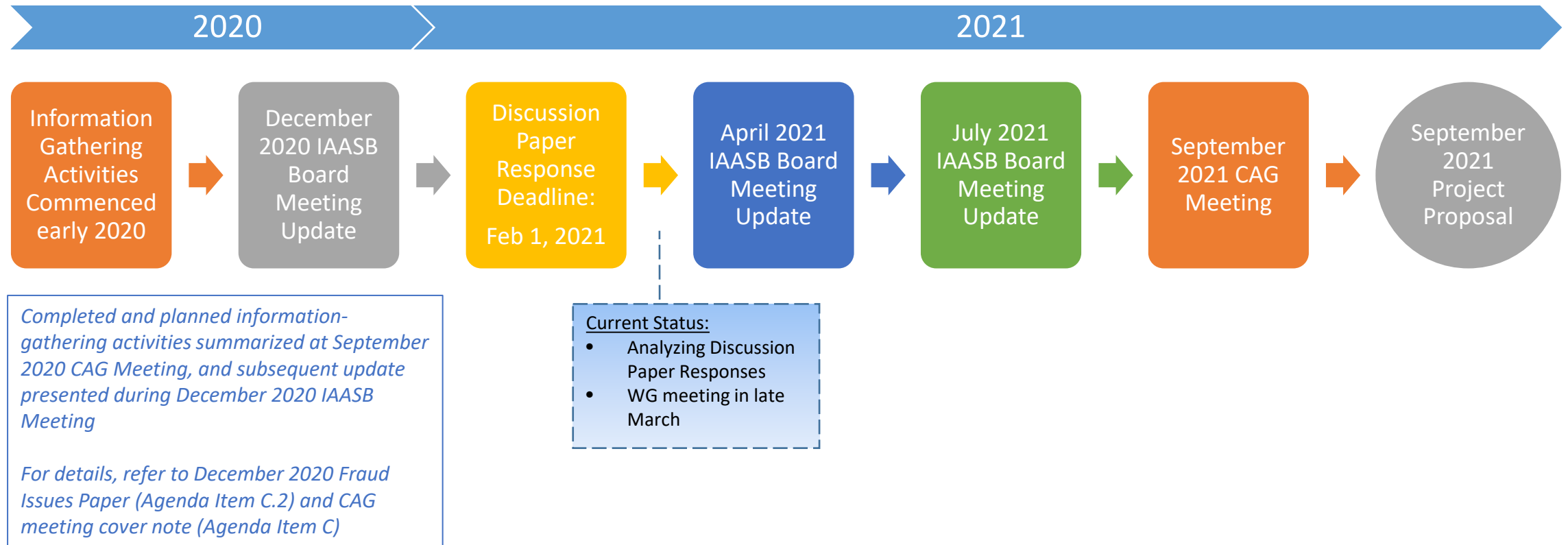
Overview of Discussion Paper Respondents

Respondents by Function



• *Total responses: 83*

Fraud Timeline Update



Going Concern Timeline Update





Questions or Comments?



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