



IASB Liaison Working Group

Jean Blascos, Working Group Chair

IAASB Meeting, New York

Agenda Item 11

December 8, 2016

IAASB

**International Auditing
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IASB Liaison Working Group

- The objective of the initiative is to implement a process to help the IAASB better monitor the developments of IASB projects so as to enable it to:
 - Identify potentially significant verifiability and auditability issues; and
 - Provide timely inputs on aspects of the IASB's proposals to help ensure that relevant auditing considerations are part of the input to the development of IASB pronouncements.

Activities of the IASB Liaison Working Group - 2016

- Letters issued:
 - Conceptual Framework ED
 - Agenda Consultation
- IASB Liaison Working Group call (5 February)
- Leadership meeting (13 May) – Schilder, Blascos, Grabowski, Sharko
- IASB Staff presented to Group Audits Working Group on materiality (8 July)
- Calls with IASB Staff re materiality (26 July and 4 October)



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