



Meeting: IAASB
Meeting Location: New York
Meeting Date: December 9–13, 2013

Agenda Item 1

Introduction and Opening Remarks

Objective of Agenda Item

1. To approve the minutes of the September 16–20, 2013 IAASB meeting.

Recent Presentation and Outreach Activities

2. The Appendix includes a list of the recent presentations and outreach activities since the September 2013 IAASB meeting. The names of the relevant IAASB participants who attended each activity are included in parentheses.

Material Presented

Agenda Item 1-A Draft Minutes of the IAASB Meeting Held on September 16-20, 2013 (New York, USA) (Marked)

Agenda Item 1-B Draft Minutes of the IAASB Meeting Held on September 16-20, 2013 (New York, USA) (Clean)

Action Requested

3. The IAASB is asked to approve the minutes of the previous meeting.

Deadlines for Next IAASB Meeting

4. The IAASB’s next meeting will take place on March 17–21, 2014 in New York, USA. The next meeting of the IAASB Consultative Advisory Group will be on March 11-12, 2014 in New York.
5. The deadlines for these meetings are as follows:
 - Submission of agenda materials for posting February 20, 2014
 - Agenda materials posted electronically February 24, 2014 onwards
 - Final date for agenda materials for posting February 28, 2014

Appendix

2013 Presentation and Outreach Activities since the September 2013 IAASB Meeting

September 2013

- International Organization of Supreme Audit Institutions (INTOSAI) Financial Auditing Subcommittee Meeting – Abu Dhabi, UAE (Healy)
- IAASB Consultative Advisory Group Meeting (CAG) Meeting – New York, USA (Schilder, de Beer, Montgomery, Archambault, Gélard, Grant, Mc Cabe, Sylph, Gunn, Healy, James, Bahlmann, Jules)
- Meeting with Global Assurance Leadership of Deloitte – New York, USA (Schilder)
- Public Interest Oversight Board (PIOB) Meeting – Madrid, Spain (Schilder, de Beer, Sylph)
- Meeting with Representatives of International Integrated Reporting Council (IIRC) – London, UK (Kelsall)
- Canadian Auditing and Assurance Standards Board (CAASB) Roundtable on Auditor Reporting – Toronto, Ontario (Winter)
- Meeting with Chair of Working Party of the Council of the European Union (Lithuanian Presidency) – Brussels, Belgium (Schilder, Montgomery)
- Meeting with Staff supporting the European Parliament Rapporteur for the Committee on Legal Affairs – Brussels, Belgium (Schilder, Montgomery, Gunn, Healy)
- Meeting with Fédération des Experts-comptables Européens – Federation of European Accountants (FEE) Audit Working Party – Brussels, Belgium (Schilder, Montgomery)
- Meeting with Basel Committee on Banking Supervision (Basel Committee) Auditing Subgroup on Supervisor Relationships – London, UK (Pickeur)
- 7th European Auditing Research Network (EARNet) Symposium – Trier, Germany (Schilder, Köhler)

October 2013

- Meeting with representatives of the Cour des Comptes (French National Audit Office) – Paris, France (Blascos)
- Presentation at the Forum of Firms – New York, USA (Montgomery, Healy)
- Meeting with Conselho Federal de Contabilidade and other key leaders of the Brazilian accounting profession – New York, USA (Healy)
- Meeting with International Organization of Securities Commissions (IOSCO) Auditing Subcommittee – Teleconference (Montgomery, Gélard, Gunn, Healy)
- Meeting with staff of the Canadian Public Accountability Board (CPAB) – Ontario, Canada (Winter)
- Meeting with PwC Global Assurance Leadership – London, UK (Schilder, Montgomery)
- Presentation at the joint meeting of Accounting Standards Oversight Council (AcSOC) and Auditing and Assurance Oversight Council (AASOC) – Montreal, Canada (Wiersema, Winter)

Introduction and Opening Remarks
IAASB Main Agenda (December 2013)

- Meeting with Chairperson of the Basel Committee Auditing Subgroup on Supervisor Relationships – London, UK (Schilder, Montgomery)
- Presentation at the Association of Chartered Certified Accountants (ACCA) and UK Financial Reporting Council (FRC) Event on Auditor Reporting – London, UK (Schilder, Montgomery, Murtagh, Almond)
- Meeting with Deloitte Global Assurance Leadership – Paris, France (Schilder, Montgomery)
- Meeting with Compagnie Nationale des Commissaires aux Comptes (CNCC) Leadership – Paris France (Schilder, Montgomery, Gunn)
- Meeting with the International Forum of Independent Audit Regulators (IFIAR) Standards Coordination Working Group – Paris, France (Schilder, Montgomery, Gunn)
- Meeting with representatives of the European Securities and Markets Authority (ESMA) – Paris, France (Schilder, Montgomery)
- Meeting with the Global Public Policy Committee – Paris, France (Schilder, Montgomery, Gunn)
- Presentation at the Baker Tilly International World Congress Audit and Accounting Forum – London, UK (Murtagh)
- Meeting with representatives of the Financial Stability Board – Basel, Switzerland (Schilder, Montgomery)
- Presentation on Auditor Reporting at the Annual Congress of Accounting – São Paulo, Brazil (Coscodai)
- Meeting with representatives of the Conselho Federal de Contabilidade – Brasília, Brazil (Coscodai)

November 2013

- Presentation at the Fédération des Experts Comptables Méditerranéens (FCM) 12th Annual Conference – Tirana, Albania (Schilder)
- Presentation at the Danish Accounting Forum – Copenhagen, Denmark (Montgomery)
- Meeting with Chief Executive of the Holland Financial Center – Amsterdam, Netherlands (Schilder)
- Presentation at a Seminar on Scalability of ISAs sponsored by the Polish Small- and Medium-Sized (SME)/Small and Medium Practices (SMP) Assurance Services Development Committee – Warsaw, Poland (Murtagh, Almond)
- Meeting with Chairs of the Independent Standard-Setting Boards and IFAC Boards and Committees – Seoul, South Korea (Schilder, Sylph)
- Seminar for the Korean Institute of Certified Public Accountants – Seoul, South Korea (Schilder, Sylph)
- Meeting with Financial Services Commission in South Korea – Seoul, South Korea (Schilder, Sylph)
- Meeting with Financial Supervisory Services in South Korea – Seoul, South Korea (Schilder, Sylph)

- Moderator of a Session on Audit Quality at the IFAC Annual Seminar – Seoul, South Korea (Schilder)
- Presentation on Auditor Reporting at the IFAC Council Workshop – Seoul, South Korea (Schilder, Sylph)
- Meeting of United Nations Conference on Trade and Development, International Standards of Accounting and Reporting (UNCTAD-ISAR) – Geneva, Switzerland (Kamp-Roelands)
- Presentation to Business Accounting Council of the Japanese Financial Services Agency – Tokyo, Japan (Sekiguchi)
- Presentation at the University of Santiago – Santiago, Chile (Grant)
- Meeting with the Global Auditor Investor Dialogue – Teleconference (Montgomery, Gunn, Healy, Jules)
- Meeting with Staff supporting the European Parliament Rapporteur for the Committee on Legal Affairs – Teleconference (Montgomery, Gunn, Healy)
- US Public Company Accounting Oversight Board (PCAOB) Standing Advisory Group Meeting – Washington DC, USA (Montgomery, Healy)
- Presentation at Roundtable hosted by the European Union MEP, *The Added Value for Coordination between Internal and External Auditing for European Business* – Brussels, Belgium (Tracq-Sengeissen)
- Meeting with World Bank Vietnam Senior Staff – Hanoi, Vietnam (Schilder, Sylph, Holmquist)
- Meeting with World Bank Regional Offices – Videoconference (Schilder, Sylph, Holmquist)
- Seminar for Council Members of the Vietnam Accounting Association (VAA) – Hanoi, Vietnam (Schilder, Sylph, Holmquist)
- Meeting with Minister of Finance of Vietnam – Hanoi, Vietnam (Schilder, Sylph, Holmquist)
- Meeting with Minister of Finance Executive Staff – Hanoi, Vietnam (Schilder, Sylph, Holmquist)
- Seminar for members of the Vietnam Association of Certified Public Accountants (VACPA) – Hanoi, Vietnam (Schilder, Sylph, Holmquist)
- Seminar for members of the Myanmar Accountancy Council (MAC) and Myanmar Institute of Certified Public Accountants (MICPA) and invited guests from the Auditor General, Central Bank, Securities Regulator and Insurance Supervisor – Yangon, Myanmar (Schilder, Sylph, Holmquist)
- Presentation at Financial Sector Exchange Forum , *Financial Regulators and Auditors: Building a Constructive Dialogue* – Vienna, Austria (Tracq-Sengeissen, Pickeur)
- Presentation at the ACCA and FRC Event on Auditor Reporting – Brussels, Belgium (Schilder, Murtagh)
- Meeting with the European Audit Inspection Group (EAIG) – Paris, France (Schilder, Blascos, Grabowski, Gunn, Kamp-Roelands)

December 2013

- Speech at the 8th Annual Baruch College Auditing Conference – New York, USA (Schilder)
- Meeting with EY Professional Practices Department – New York, USA (Schilder, Montgomery)
- Meeting with PCAOB leadership and Staff – Washington DC, USA (Schilder, Montgomery)