



Meeting: IAASB
Meeting Location: Brussels, Belgium
Meeting Date: March 16–20, 2015

Agenda Item

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Audit Delivery Models

Objective of Agenda Item

1. To inform the IAASB on the current practices related to the use of Audit Delivery Models by accounting firms.

Background

2. IAASB staff has undertaken research of accounting firms' practices and views in respect of current audit delivery models by means of a survey distributed through the Forum of Firms and through discussions with members of the Global Public Policy Committee of the six largest accounting firms. This feedback has been summarized in **Agenda Item 4-A**.

Materials Presented

Agenda Item 4-A Audit Delivery Models Presentation