

**Meeting:** IAASB  
**Meeting Location:** New York  
**Meeting Dates:** March 14-18, 2016

## Agenda Item 2

### Professional Skepticism – Cover Note

#### Objectives of Agenda Item

1. The objectives of the Agenda Item are to:
  - Discuss proposed deliverables for the short, medium and longer term;
  - Discuss the proposed outreach activities.
2. To facilitate this discussion **Appendix A of Agenda Item 2-A** also includes a compilation of the information-gathering to date.

#### PSWG

3. The PSWG includes representatives from the IAASB, the International Ethics Standards Board for Accountants (IESBA), and the International Accounting Education Standards Board (IAESB) and is comprised of the following members:
  - Annette Köhler, WG Chair, IAASB Member (support to WG Chair: Wolfgang Böhm, IAASB Technical Advisor)
  - Charles E. Landes, IAASB Vice Chair
  - Susan Jones, IAASB Technical Advisor
  - Eric Turner, IAASB Technical Advisor
  - Richard Fleck, IESBA Member
  - Tone Sakshaug, IESBA Technical Advisor
  - Dave Simko, IAESB Member

#### Activities Since the Last IAASB Discussion

4. Since the December 2015 meeting, the PSWG held one teleconference to discuss the way forward as currently scheduled as this agenda item.

#### Actions Requested

5. Agenda Item 2-A provides an overview of proposed deliverables for the short, medium and long term. The Board is asked to provide its feedback on proposed deliverables as well as on the proposed timeline for these deliverables.

6. The Board is asked to inform the PSWG about any potential opportunities to engage with stakeholders on issues relating to professional skepticism.

**Material Presented**

Agenda Item A      Professional Skepticism - Discussion