

Audit Evidence Breakout Discussion Groups

Group Allocations

Group 1	Group 2	Group 3	Group 4
Remain in board room	Western Room, 9 th floor	Canada Room, 9 th floor	Atlantic Room, 9 th Floor
Facilitator: Dan Montgomery Staff: Willie Botha / Jasper van den Hout	Facilitator: Bob Dohrer Staff: Joy Thurgood	Facilitator: Eric Turner Staff: Natalie Klonaridis	Facilitator: Susan Jones Staff: Brett James
<ol style="list-style-type: none"> 1. Julie Corden 2. Chun Wee Chiew 3. Marek Grabowski 4. Isabelle Tracq-Sengeissen 5. Nicolette Bester 6. Wolf Böhm 7. Jamie Shannon 8. Matthew Zapulla 9. Karin Stothers 	<ol style="list-style-type: none"> 1. Fiona Campbell 2. Sachiko Kai 3. Lyn Provost 4. Fernando Ruiz 5. Sara Ashton 6. Fabien Cerutti 7. Johanna Field 8. Josephine Jackson 9. Jim Dalkin 	<ol style="list-style-type: none"> 1. Arnold Schilder (Chair) 2. Karin French 3. Len Jui 4. Kai-Uwe Marten 5. Helene Agélii 6. Melissa Bonsall 7. Hiram Hasty 8. Sylvia Van Dyk 9. Yosh'inao Matsumoto 	<ol style="list-style-type: none"> 1. Kai Morten Hagen 2. Rich Sharko 3. Roger Simnett 4. Imran Vanker 5. Andrew Gambier 6. Vivienne Bauer 7. Denise Weber 8. Kohei Yoshimura

Matters for Consideration by Breakout Groups

All groups

1. What are the significant issues that should be considered with respect to audit evidence? In particular, are the issues highlighted in **Agenda Item 8-A**, such as those related to new technology, matters that should be considered by the IAASB?

Groups 1 and 3

2. Recognizing its relationship with other standards, such as ISA 200, ISA 315 (Revised) and ISA 330, what should the purpose of ISA 500 be?
3. What enhancements are needed to ISA 500 to address professional skepticism? In particular, how could the concept of persuasiveness be introduced and how should contradictory evidence be addressed?

Groups 2 and 4

4. What factors or attributes may be relevant to the auditor's judgments about concluding whether sufficient appropriate audit evidence has been obtained?
5. Should all information to be used as audit evidence be subject to the same considerations by the auditor, irrespective of their source?