

Agenda— September 12–13, 2023 IAASB CAG Meeting (New York)

Day 1:

September 12, 2023: IAASB CAG			
#	Subject	Presented by	Time (EST)*
A	Welcome and Approval of Minutes of the Previous Meeting <ul style="list-style-type: none"> • To <i>APPROVE</i> the minutes of the June 2023 IAASB CAG public session 	Dalkin	09:00 – 09:05
B	Sustainability Reporting <ul style="list-style-type: none"> • To <i>REPORT BACK</i> on the June 2023 meeting • To <i>OBTAIN</i> Representatives' views on ED-5000 in a 'mini-roundtable' before the start of the IAASB's global roundtables and other outreach events planned for the second half of September through October 2023 	Jackson	09:05 – 11:00
	Break		11:00 – 11:30
C	Less Complex Entities <ul style="list-style-type: none"> • To <i>REPORT BACK</i> on the March 2023 meeting • To <i>RECEIVE</i> an overview of the significant issues from comments to the Exposure Draft of Part 10 (Group Audits) of the proposed ISA for LCE • To <i>OBTAIN</i> Representatives' views on the draft proposed ISA for LCE standard, including Part 10 	Hagen	11:30 – 13:30
	Lunch		13:30 – 14:30
D	Going Concern and Listed Entity and Public Interest Entity (Track 1) <ul style="list-style-type: none"> • To <i>REPORT BACK</i> on the March 2023 meeting 	Botha	14:30 – 15:00
E	Private Session ¹	Dalkin	15:00 – 15:30
	Break		15:30 – 16:00
F	Closed Session ²	Dalkin	16:00 – 16:30

¹ Representatives of the CAG Member Organizations and PIOB only.

² Representatives of the CAG Member Organizations, official observers, PIOB, IAASB Chair, IAASB Deputy Chair and IAASB Staff only.

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Day 2:

September 13, 2023: IAASB CAG			
#	Subject	Presented by	Time (EST)*
G	Audit Evidence <ul style="list-style-type: none"> • To <i>RECEIVE</i> an overview of the significant issues from comments to the Exposure Draft of proposed ISA 500 (Revised) • To <i>OBTAIN</i> Representatives' views on the Task Force's high-level proposal to address certain themes from the respondents' comments on the Exposure Draft of ISA 500 (Revised) 	Almond	8:30 – 9:45
	Break		9:45 – 10:00
H	Fraud <ul style="list-style-type: none"> • To <i>REPORT BACK</i> on the March 2023 meeting • To <i>OBTAIN</i> Representatives' views on the draft of proposed ISA 240 (Revised) 	Corden	10:00 – 12:00
	Lunch		12:00 – 13:00
I	IAASB Strategy and Work Plan 2024-2027 <ul style="list-style-type: none"> • To <i>RECEIVE</i> an overview of the significant issues from comments to the Consultation Paper on the IAASB Proposed Strategy and Work Plan 2024–2027 • To <i>OBTAIN</i> Representatives' views on the updated draft Strategy and Work Plan 2024-2027 	Seidenstein/ Botha	13:00 – 14:30
J	Closure	Dalkin	14:30 – 14:45

* The presentation times and length of discussion of topics may vary; however, the IAASB Chair intends to close the IAASB CAG public sessions at the latest on September 12 and 13 at 15:00 and 14:45 EST respectively.

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Location

IAASB Offices, 5th Floor, 529 5th Avenue, New York, NY 10017

Cocktail Reception

A joint IESBA/IAASB-hosted CAG cocktail reception is planned for Monday, September 11, 2023, immediately following the IAESB CAG meeting (17:30 EST). Details will be provided separately.

Breakfast and Lunch

Breakfast and lunch will be provided.

IAASB Members

Chair: Seidenstein

Vice-Chair: Jackson

Task Force Chairs: Almond, Corden, Hagen, Jackson

IAASB Staff

Program and Technical Director: Botha

Project Staff: Diu, Giardina, Grayston, Kotze, Mansour, Montgomery, Nkosi, Raiche, Shukarova Savovska, Talatala, van den Hout, Yoshimura

PIOB Observer

Ms. Sandra Peters