

Agenda— December 7, 2023 IAASB CAG Meeting (Virtual)

December 7, 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 September 2023 IAASB CAG public session 	Dalkin	07:00 – 07:05
B	Listed Entity and Public Interest Entity <ul style="list-style-type: none"> • To <i>OBTAIN</i> Representatives' views on the ED for <i>proposed Narrow Scope Amendments to ISQMs, ISAs and ISRE 2400 (Revised) as a Result of the Revisions to the Definitions of Listed Entity and PIE in the IESBA Code.</i> 	Almond	07:05 – 8:20
C	Closure <ul style="list-style-type: none"> • To <i>RECEIVE</i> an update on the closing-off of the due process for CAG • To <i>REPORT BACK</i> on the September 2023 meeting for the following projects: <ul style="list-style-type: none"> ○ Less Complex Entities ○ Audit Evidence ○ Fraud ○ Sustainability ○ Strategy and Work Plan 	Dalkin/Botha	8:20 – 8:45

* 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 at 8:45 EST.

Location

The meeting will be held virtually

IAASB Members

Chair: Seidenstein

Vice-Chair: Jackson

Task Force Chairs: Almond

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