

## Agenda—March 7–8, 2023 IAASB CAG Meeting (New York)

### Day 1:

March 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"> <li>• To <i>APPROVE</i> the minutes of the September 2022 IAASB CAG public session</li> </ul>	Dalkin	09:00 – 09:05
B	Going Concern <ul style="list-style-type: none"> <li>• To <i>REPORT BACK</i> on the September 2022 meeting</li> <li>• To <i>OBTAIN</i> Representatives' views on the Exposure Draft of the proposed ISA 570 (Revised)</li> </ul>	Jackson	09:05 – 10:30
<b>Break</b>			10:30 – 11:00
C	Assurance on Sustainability Reporting <ul style="list-style-type: none"> <li>• To <i>REPORT BACK</i> on the September 2022 meeting</li> <li>• To <i>OBTAIN</i> Representatives' views on selected topics of the IAASB's overarching standard on sustainability assurance engagements.</li> </ul>	Jackson	11:00 – 12:30
<b>Lunch</b>			12:30 – 13:30
C	Assurance on Sustainability Reporting (continued)	Jackson	13:30 – 15:00
<b>Break</b>			15:00 – 15:30
D	Fraud <ul style="list-style-type: none"> <li>• To <i>REPORT BACK</i> on the September 2022 meeting</li> <li>• To <i>OBTAIN</i> Representatives' views on selected topics on fraud in an audit of financial statements</li> </ul>	Corden	15:30 – 16:30
E	Private Session <sup>1</sup>	Dalkin	16:30 – 17:00

<sup>1</sup> Representatives of the CAG Member Organizations and PIOB only.

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<b>March 8, 2023: IAASB CAG</b>			
<b>#</b>	<b>Subject</b>	<b>Presented by</b>	<b>Time (EST)*</b>
F	Closed Session <sup>2</sup>	Dalkin	09:00 – 09:30
G	Less Complex Entities <ul style="list-style-type: none"> <li>• To <i>REPORT BACK</i> on the September 2022 meeting</li> <li>• To <i>OBTAIN</i> Representatives' views on selected topics of the proposed standard for Less Complex Entities</li> </ul>	Hagen	09:30 – 11:00
	<b>Break</b>		11:00 – 11:30
H	Public Interest Entity <ul style="list-style-type: none"> <li>• To <i>REPORT BACK</i> on the June 2022 meeting</li> <li>• To <i>PROVIDE</i> Representatives with an overview of the significant issues raised from responses to the Exposure Draft for Track 1 (amendments to ISA 700 (Revised) and ISA 260 (Revised)), and to <i>OBTAIN</i> Representatives' views on the proposed direction and recommendations in finalizing the pronouncement</li> <li>• To <i>UPDATE</i> Representatives on the PIE Task Force's initial views and recommendations for addressing the project objectives relevant to Track 2 of the project</li> </ul>	Almond	11:30 – 12:45
I	Audit Evidence and Strategy and Work Plan 2024–2027 <ul style="list-style-type: none"> <li>• To <i>REPORT BACK</i> on the September 2022 meeting</li> </ul>	Botha	12:45 – 13:00
	<b>Lunch</b>		13.00 – 14:00
J	Technology <ul style="list-style-type: none"> <li>• To <i>INFORM</i> Representatives about the IAASB's activities in relation to disruptive technology</li> <li>• To <i>OBTAIN</i> Representatives' views on certain topics in relation to technology relevant to audit and assurance</li> </ul>	Davies / Fairchild	14:00 – 15:25
K	Closing Remarks	Dalkin	15:25 – 15:30

**\* 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 March 7 at 16:30 and on March 8 at 15:30 EST.**

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

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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, March 6, 2023, immediately following the IESBA CAG meeting (17:00 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

### ***IAASB Staff***

Program and Technical Director: Botha

Project Staff: Bailey, Chircusi, Davies, Drupsteen, Fairchild, Grayston, Mansour, Montgomery, Shukarova Savovska, Talatala, van den Hout, Yoshimura

### ***PIOB Observer***

Sullivan