

Agenda (REVISED) – March 6, 2023, IESBA CAG Meeting (Hybrid)

Location: IFAC Offices, 5th Floor, 529 5th Avenue, New York, NY 10017

Monday March 6, 2023			
#	Subject	Presented by	Time (EST)*
	IESBA CAG Public Session		
A	Welcome and Approval of Minutes of Previous Meeting <ul style="list-style-type: none"> • To <i>APPROVE</i> the minutes of the September 2022 IESBA CAG meeting • To <i>REPORT BACK</i> on the discussions at the September 2022 CAG sessions regarding the following projects: <ul style="list-style-type: none"> ○ Technology ○ Engagement Team-Group Audits Independence ○ Tax Planning and Related Services 	Hansen Leung Sramko Vijian	08.30 – 09.00
B	Strategy Work Plan 2024 – 2027 (SWP) <ul style="list-style-type: none"> • To <i>REPORT BACK</i> on the September 2022 CAG discussions • To <i>OBTAIN</i> Representative’s views on the draft SWP Consultation Paper 	Kwan	09.00 – 10.00
	BREAK		10.00 – 10.20
C	Use of Experts <ul style="list-style-type: none"> • To <i>OBTAIN</i> Representatives’ views on key matters under consideration regarding the development of ethics and independence standards relating to the use of experts in the preparation and presentation of information and in assurance services 	Endsley	10.20 – 11.20
D	Emerging Issues and Outreach Committee (EIOC) <ul style="list-style-type: none"> • To <i>RECEIVE</i> an update on the EIOC’s recent activities 	Borgerth	11:20 – 12:20
	BREAK		12.20 – 13.20
E	Sustainability – Ethics (Work Stream 2) <ul style="list-style-type: none"> • To <i>REPORT BACK</i> on the discussions at the September 2022 CAG meeting, including approval of the Sustainability and Use of Experts project proposals • To <i>OBTAIN</i> Representatives’ views on key matters under consideration regarding the development of ethics standards for sustainability reporting and assurance 	Martin	13.20 – 14.35
	BREAK		14.35 – 15.00
F	Sustainability – Independence (Work Stream 1) <ul style="list-style-type: none"> • To <i>OBTAIN</i> Representatives’ views on key matters under consideration regarding the development of profession-agnostic independence standards for sustainability assurance 	Babington	15.00 – 16:15

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	Closing Remarks	Hansen	16:15 – 16:30
	IESBA CAG Closed Session		
	Private Session ¹ /Closed Session ²	Hansen	16.30 – 17:00

* The presentation times and length of discussion of topics may vary.

IESBA Invitees and Task Force Chairs

Figueiredo Dias, Endsley, Babington, Martin, Borgerth

IESBA Staff

Gunn, Siong, Kwan, Leal, Leung, Sramko, Vijian, Viljoen, Tilahun, Vasquez

PIOB Observer

Dave Sullivan

Breakfast and Lunch

A light breakfast, as well as lunch, will be served in the meeting area.

Cocktail Reception

A joint IESBA/IAASB-hosted CAG cocktail reception is planned for Monday, March 6, 2023, immediately following the IESBA CAG meeting. Details will be provided separately.

¹ Representatives of the CAG Member Organizations and PIOB only

² No members of the public permitted.