Meeting: IESBA
Meeting Location: New York
Meeting Date: December 3-5, 2018

Emerging Issues or Developments

Objective of Agenda Item

1. To consider emerging issues or developments noted by the Emerging Issues and Outreach Committee (EIOC), and share any comments or insights on, or reactions to, these matters, including any potential action that may be warranted by the Board.

EIOC

2. Members:
   - Reyaz Mihular, Chair
   - Denise Canavan, IESBA Technical Advisor
   - Winifred Kiryabwire, IESBA Member
   - Patricia Mulvaney, IESBA Member

Observer:
   - Kristian Koktvedgaard, Chair, IESBA Consultative Advisory Group (CAG)

Activities since Last IESBA Meeting

3. The EIOC met in person in the margins of the September 2018 IESBA meeting and via conference call in October and November 2018 to discuss several emerging issues or developments it had noted and to agree matters to bring to the Board’s attention.

Material Presented

- Agenda Item 4-A December 2018 Update
- Agenda Item 4-B Potential Matters for Additional Long Association FAQs
- Agenda Item 4-C Recent Developments in South Africa (Presentation Given by South African Representative at May 2018 IESBA-NSS Meeting)

Action Requested

4. IESBA members are asked to consider the presentation and provide any comments or reactions to the matters raised, including any potential IESBA actions that may be warranted.