

Meeting: IESBA

Meeting Location: AICPA Offices, New York

Meeting Date: December 10-12, 2012

Agenda Item 5

Review of Part C

Objective of Agenda Item

1. To seek input from the IESBA on a review of Part C of the Code to inform the Board's 2014-16 strategy and work plan.

Working Group

2. Members:
 - Jim Gaa, Chair, IESBA Member
 - Larry Kean, Small and Medium-Sized Entity (SME) Professional Accountant in Business (PAIB)
 - Alice McCleary, IESBA Member
 - Ian Rushby, IFAC PAIB Committee Member
 - Lisa Snyder, IESBA Technical Advisor

Activities since Last IESBA Discussions

3. The Working Group held a physical meeting subsequent to the June 2012 IESBA meeting, and three teleconferences in July, October and November 2012 to progress its review of Part C of the Code and finalize its recommendations for the December 2012 IESBA meeting.

Material Presented

Agenda Item 5	This agenda paper
Agenda Item 5-A	Review of Part C – Working Group Findings and Recommendations

Action Requested

4. The IESBA is asked for views on, and reactions to, the Working Group's findings and recommendations relating to the review of Part C of the Code to inform the Board's 2014-16 strategy and work plan.