

Meeting: IESBA
Meeting Location: New York
Meeting Date: December 10-12, 2012

Agenda Item 9

Public Interest

Objectives of Agenda Item

1. To receive a presentation on IFAC's Policy Position 5, *A Definition of the Public Interest*.
2. To discuss whether the Code should address the concept of "public interest" more explicitly in the Code.

Material Presented

Agenda Item 9-A Matters for Consideration – Public Interest
Agenda Item 9-B IFAC Policy Position 5, *A Definition of the Public Interest* (for reference)

Action Requested

3. In light of the presentation on IFAC's Policy Position 5, the IESBA is asked for views and perspectives on whether the Code should more explicitly address the concept of the public interest.