

**Meeting:** IESBA  
**Meeting Location:** New York  
**Meeting Date:** June 10-12, 2013

# Agenda Item 5

## Non-Assurance Services

### Objectives of Agenda Item

1. To consider:
  - (a) Regulatory and other feedback concerning non-assurance services (NAS);
  - (b) The Task Force's findings with respect to the NAS survey of a number of jurisdictions the Task Force carried out in March 2013; and
  - (c) The Task Force's recommendations for the way forward.

### Task Force

2. Members:
  - Caroline Gardner, Chair, IESBA Member
  - Isabelle Sapet, IESBA Deputy Chair
  - Wui San Kwok, IESBA Member
  - Kate Spargo, IESBA Member
  - Don Thomson, IESBA Member

Correspondent member:

- Sylvie Soulier, IESBA Technical Advisor

Staff:

- Jason Evans, Senior Technical Manager, Professional Ethics Division, AICPA

### Activities Since Last IESBA Discussion

3. The Task Force launched the NAS survey covering 26 jurisdictions in mid-March 2013. The Task Force subsequently met in May 2013 to consider the findings from the survey and agree on the recommendations to present to the Board at this IESBA meeting.

### Material Presented

Agenda Item 5-A            Non-Assurance Services – Issues Paper  
Agenda Item 5-B            Survey Questionnaire

**Action Requested**

4. IESBA members are asked to consider the matters raised in Agenda Item 5-A and provide input and direction to the Task Force.