

Meeting: IESBA
Meeting Location: New York
Meeting Date: April 13-15, 2015

Agenda Item

8

EIOC Presentations

Objectives of Agenda Item

1. To brief the Board on the EIOC's aims, plan and timeline regarding:
 - (a) The presentations of the approach to adoption of or convergence with the IESBA Code in the G-20 and major financial centers; and
 - (b) The key differences between the IESBA Code and national ethical requirements in those jurisdictions.
2. To receive briefings on:
 - (a) The adoption of the IESBA Code in Australia and the key differences between the IESBA Code and the Australian framework;
 - (b) The adoption of the IESBA Code based on the Auditing and Accounting environment in Japan; and
 - (c) The adoption of the IESBA Code in Singapore and the key differences between the IESBA Code and the Singapore Code.
3. To discuss matters arising therefrom.

Emerging Issues and Outreach Committee (EIOC)

4. Members:
 - Reyaz Mihular, Chair, IESBA Member
 - Jim Gaa, IESBA Member
 - Chishala Kateka, IESBA Member
 - Liesbet Haustermans, IESBA Technical Advisor

Observer:

- Kristian Koktvedgaard, Chair, IESBA CAG

Activities Since Last IESBA Discussion

5. The EIOC met by teleconference in February 2015 to consider potential emerging issues that may merit the IESBA's attention.

EIOC Presentations (Cover Note)
IESBA Meeting (April 2015)

6. The EIOC plans to meet before the Board meeting to consider the strategic plan for the EIOC for the remainder of 2015.

Material Distributed in Advance

7. Presentation slides from Ms. Orbea and Messrs. Kato and Kwok.

Action Requested

8. IESBA members are asked for any reactions to the presentations.