Agenda Item 1-B

IESBA Outreach and Related Activities for 2021

(To Date and Upcoming)

January

- Meeting with IEEE Standards Association regarding collaboration opportunities related to ethics and technology (B Friedrich, L Friedrich)
- Course authoring and instruction for the Virginia Society of CPAs on *Ethical Considerations in Diversity, Equity & Inclusion*, linking with the IESBA's recent revisions to the Code related to the Role & Mindset project (B Friedrich, L Friedrich)
- Panelist at the 2021 International Accounting Section Midyear Meeting which was jointly hosted by the American Accounting Association (AAA) and the International Association for Accounting Education and Research (IAAER) (Jules)

February

- *Ethical Leadership in an Era of Complexity and Digital Change* workshop jointly hosted by CPA Canada, Institute of Chartered Accountants of Scotland (ICAS), and IFAC (Presenters/Facilitators: Barbour, B Friedrich, L Friedrich, Leung; Participants: Ashley, Borgerth, Clark, Gibson, Jules, Siong, Takwani)
- Hong Kong Institute of Certified Public Accountants (HKICPA) Webinar on Revisions to the Code of Ethics to Promote Role and Mindset of Professional Accountants (Lee)
- Presentation to the South African Institute of Chartered Accountants (SAICA) on IESBA's workplan and strategy (Leung)
- Meeting with CPA Alberta regulator to discuss how the international standards form part of the regulation of CPAs in Canada (B. Friedrich)
- CPA British Columbia inFocus magazine article, *CPAs and AI: Adding Value Through Ethical Leadership* (L. Friedrich)
- Bombay Management Association's Global Conclave on Ethics (Siong)
- Panel session at the Anti-corruption Conference hosted by the Association of National Accountants of Nigeria (ANAN), Pan African Federation of Accountants (PAFA) and IFAC (Thomadakis, Adam)
- Meeting with PAFA Technical Director, Lebogang Senne (Siong, Jules, Leung)

March

- IESBA CAG meeting (Thomadakis, Lee, B. Friedrich, L. Friedrich, Huesken, Gunn, Siong, Jules, Kwan, Leung, Sramko, Vijian)
- Panel session at the Audit Committee Conference 2021 hosted by Malaysian Institute of Accountants (MIA) and the Institute of Internal Auditors Malaysia (IIA Malaysia) regarding NOCLAR, Pressure, Inducements and Role and Mindset pronouncements (Lee)
- Forum of Firms meeting (Lee)

- Panel session at the 2021 Global Anti-corruption and Integrity Forum hosted by the Organisation for Economic Cooperation and Development (OECD) (Lee)
- Meeting with the Standards Coordination Working Group (SCWG) of the International Forum of Independent Audit Regulators (IFIAR) (Thomadakis, Lee, Soulier, Siong, Jules, Vijian)
- Two IESBA webinars to provide an overview of the Exposure Draft, *Proposed Revisions to the Definitions of Listed Entity and Public Interest Entity in the Code* (PIE ED) (Ashley, Kwan)
- IESBA update at the American Institute of Certified Public Accountants' (AICPA) Professional Ethics Executive Committee (PEEC) (Mintzer, Goria)

April

- Panelist, Cayman Island Institute of Professional Accountants (CIIPA) Meeting (Jules)
- Accounting Professional & Ethical Standards Board (APESB) roundtable discussion on the PIE ED (McPhee, Kwan)
- Liaison meeting with representatives of the International Panel on Accountancy Education (IPAE) (Borgerth, Friedrich, Huesken, Jules, Leung)
- Meeting with the IFAC Small and Medium Practices (SMP) Advisory Group (Mintzer, Siong, Jules, Kwan, Leung, Sramko, Vijian)
- Presentation to PAFA on the PIE ED (Mintzer, Adam, Siong, Kwan)
- Meeting with senior staff at the National Association of State Boards of Accountancy (NASBA) to discuss the PIE ED (Ashley, Kwan)

May

- Meeting with the Committee of European Auditing Oversight Bodies (CEAOB) to discuss the IESBA's Technology workstream (Lee, Friedrich, Huesken, Siong, Jules, Leung)
- Meeting with a group of international networks of accounting firms to discuss the Engagement Team – Group Audits Independence (ET-GA) project (Soulier, Lee, Canavan, Pinkney, Siong, Vijian)
- Keynote speech, *Independence Beyond Rules: Farsighted Approaches to Global Challenges*, at the 31st Audit & Assurance Conference hosted by the British Accounting & Finance Association (Thomadakis)
- IESBA-National Standard Setters (NSS) meeting (Thomadakis, Lee, Friedrich, Huesken, Poll, Fleck, Siong, Jules, Kwan, Leung, Sramko, Vijian)
- Joint IAASB-IESBA-NSS meeting (Thomadakis, Lee, Gunn, Siong, Jules, Kwan, Leung, Sramko)
- Presentation to the Auditing Subcommittee of the International Organization of Securities Commissions (IOSCO) to discuss the ET-GA project (Soulier, Poll, Siong, Vijian)
- IESBA CAG meeting (Thomadakis, Lee, Poll, Siong, Jules, Kwan, Leung, Sramko, Vijian)
- Panel session at the 15th Anniversary of the APESB (Thomadakis)
- CPA Australia webinar, *Changes to the Code – NAS & Fees* (Fleck, McPhee)
- CPA Australia webinar, *Ethics and Technology* (Friedrich, Driscoll)

- Presentation to SAICA on the IESBA's Role and Mindset, NAS and Fees projects (Barbour, Adam, Clark, Viljoen)
- Panelist at PAFA conference, *A Crucial Year to Build Trust* (Kiryabwire)
- Presentation to IAASB's Technology Working Group on the IESBA's Technology Initiative (Driscoll, Jules, Leung)

June

- Presentation to Accountancy Europe Technology Network meeting on the IESBA's Technology Initiative (Takwani)
- Panel Session at the United Nations Special Session Against Corruption (Thomadakis)
- Joint Standard-setting Board Chairs' presentation at IFAC Board meeting (Thomadakis, Gunn, Siong)
- IESBA webinar on the revisions to the fee-related provisions of the Code (McPhee, Lee, Sramko)
- IESBA webinar on the revisions to the non-assurance services (NAS) provisions of the Code (Fleck, Gibson, Leung)
- Meeting with Stacy Hammett (Senior Director, Inspections and Auditing Standards Leader) and Scott Harrison (Director of Independence), Canadian Public Accountability Board (CPAB) to discuss CPAB's inspection findings concerning auditor independence (Lee, Siong)
- Article in the July 2021 special issue of the Institute of Chartered Accountants of India (ICAI) Journal, *The Chartered Accountant*, titled *Farsighted Approaches to Independence: Responding to Global Challenges* (Thomadakis)
- Meeting with representatives of the Interamerican Accounting Association to discuss the ethical implications of technology (B. Friedrich, Borgerth, Leung)

July

- Panel Session at the University of Akron on "Blockchain, Smart Contracts and Related Technologies: Perspectives on Ethics" (B. Friedrich, Leung)
- Meeting with representatives of IOSCO's Committee on Issuer Accounting, Audit and Disclosure (Committee 1) to discuss IOSCO's comment letter to the PIE ED (Ashley, Haustermans, Siong, Kwan)
- Virtual presentation to brief the IAASB on the PIE project (Siong, Kwan)
- Meeting with representatives of the US Office of the Comptroller of the Currency to discuss the ethical implications of technology (B. Friedrich, Leung)
- Meeting with a representative of MindBridge AI to discuss the ethical implications of technology (B. Friedrich, Leung)
- Meeting with a representative of the Institute of Management Accountants to discuss the ethical implications of technology (B. Friedrich, Leung)
- Meeting with a representative of PwC China to discuss the ethical implications of technology (B. Friedrich, Leung)

- Meeting with representatives of KPMG Canada to discuss the ethical implications of technology (B. Friedrich, Leung)
- Presentation to the 2nd ASEAN CPA Conference hosted by the Professional Regulatory Board of Accountancy (BOA) and the Philippine Institute of Certified Public Accountants (PICPA) titled "ETHICS: What Sets the Professional Accountants Apart" (Lee)

August

- Interview with CPA Canada Foresight for its podcast series to discuss ethical challenges and opportunities related to the future of the profession with a focus on technological innovations and foreseeable changes (B. Friedrich, L. Friedrich)
- IESBA update at the AICPA PEEC (Mintzer, Goria)
- Meeting with representatives of the CPA Canada Public Trust Committee and Independence Standing Committee to discuss the Technology project (Huesken, B. Friedrich, Leung)
- Meeting with representatives of KPMG's Global Independence Group to discuss the ethical implications of technology (B. Friedrich, Leung)
- Meeting of IESBA and IAASB Chairs with representatives of IOSCO's Sustainability Task Force (Thomadakis, Gunn, Siong)
- Meeting of Tax Planning and Related Services Working Group with Kathryn Kaminsky, Vice Chair – US Trust Solutions Co-Leader, PwC, to discuss PwC US' Trust initiative (Poll, Chaudhary, Endsley, Mintzer, Siong, Vijian)
- Meeting with Kevin Dancey (IFAC CEO) to discuss Tax Planning and Related Services initiative (Poll, Chaudhary, Endsley, Mintzer, Siong, Vijian)

September

- Keynote speaker at the annual Slovene Auditors' Conference (Jules)
- *Ethical Impact of Technology on the Accounting Profession* workshop jointly hosted by the Saudi Organization for Chartered and Professional Accountants (SOCPA) and IESBA (B. Friedrich, Clark, Takwani, L. Friedrich, Huesken, Leung)
- Panelist at a symposium on Auditor Independence hosted by the European Auditing Research Network (EARNet) – Amsterdam, Netherlands (Poll)
- IESBA CAG meeting (Thomadakis, Lee, Ashley, Fleck, B. Friedrich, L. Friedrich, Huesken, Poll, Soulier, Gunn, Siong, Jules, Kwan, Leung, Sramko, Vijian)
- Presentation to the Colegio de Contadores Públicos de Costa Rica's (CCPA) conference on IESBA's NOCLAR standard (Adam)
- Presenter at Association of Chartered Certified Accountants (ACCA) Caribbean's Anti-Corruption and Professional Ethics webinar (Jules)
- Meeting with CFE Tax Advisors Europe to discuss their recently issued paper on *Professional Judgement in Tax Advice* (Poll, Endsley, Mintzer, Siong, Vijian)
- Meeting with Global Cybersecurity Energy Industry Leader at EY to discuss the ethical implications of technology on the accounting profession (B. Friedrich, Clark, Leung)

- Panelist at the Instituto Nacional de Contadores Públicos de Colombia (INCP) Conference to discuss the proposed changes to the Code's "public interest entity" definition (Borgerth)
- CPA Canada Podcast, *Should CPAs be the Voice of Ethics in the Boardroom?* (B. Friedrich, L. Friedrich)

October

- Accounting Today Podcast Interview, *Overseeing International Ethics for Accountants* (Thomadakis)
- Keynote speaker at the 20th Conference of the Confederation of Asian and Pacific Accountants (CAPA) hosted by the Institute of Chartered Accountants in Sri Lanka (Thomadakis)
- Meeting with Monitoring Group (Thomadakis)
- Keynote speaker at the IRBA Seminar on "Auditing in a Time of Uncertainty" (Thomadakis)
- Panelist at CPA Canada's Public Sector Conference to discuss the trust and ethics impacts of technology on the profession (B. Friedrich)
- Presentation to brief the IAASB on the PIE project (Ashley, Siong, Kwan)
- Panelist at the Chartered Accountants Australia and New Zealand (CA ANZ) World Ethics Day, *Ethics for Accountants – Responding to Changes in Community Expectations* (Lee)
- Participation in an ACCA Global Ethics Day panel discussion to launch the ACCA – Chartered Accountants Australia and New Zealand (CAANZ) paper, *Ethics for Sustainable AI Adoption: Connecting AI and ESG* (B. Friedrich)
- Joint Dubai Financial Services Authority (DFSA) and United Arab Emirates Accountants and Auditors Association (AAA) webinar on the revisions to the NAS and fee-related provisions of the Code (Lee, Clark)
- Presentation to the Auditing Subcommittee of IOSCO Committee 1 to discuss the Technology project (Huesken, Lee, Siong, Jules, Leung)
- IESBA Global Ethics Day live streamed panel session, *Leading with Ethics, Confidence and Resilience*[1] (Lee, Gibson, Adam, Borgerth)
- Meeting with IFAC SMPAG (Mintzer, Siong, Kwan)
- IESBA-NSS meeting and joint IAASB-IESBA PIE session (Thomadakis, Figueiredo Dias, Lee, Fleck, Huesken, B. Friedrich, L. Friedrich, Poll, Gunn, Siong, Jules, Kwan, Leung, Sramko, Vijian)
- Presentation to the Institute of Singapore Chartered Accountants (ISCA) Practitioners Conference (Lee)
- Meeting with AICPA representatives to discuss the PIE project (Mintzer, Goria, Siong, Kwan)
- Meeting with a representative of the Institute of Corporate Directors (ICD) to discuss the ethical implications of technology (B. Friedrich, Leung)
- Meeting with a representative of the Centre for International Governance Innovation (CIGI) to discuss the ethical implications of technology (B. Friedrich, Leung)

[1] The Global Ethics Day event was moderated by Ms. Helen Partridge, Director of Accountancy Education IFAC, and was live streamed on all IESBA and IFAC social media channels.

- Meeting with a representative of ActiveState to discuss the ethical implications of technology (B. Friedrich, Leung)
- Meeting with a representative of Verracy to discuss the ethical implications of technology (B. Friedrich, Leung)
- Meeting with representatives of IOSCO's Committee 1 to discuss the PIE project (Thomadakis, Ashley, Siong, Kwan)
- Meeting with IFAC SMPAG to discuss the PIE project (Mintzer, Siong, Kwan)
- IESBA Virtual Exhibit Booth at the 2021 IFAC EdExchange Summit: Leading Sustainability (Jules, Johnson)
- Panelist at the University of Waterloo (UW) 12th Biennial Symposium on Information Integrity and Information Systems Assurance to discuss IESBA's work and ISA 315 (Jules)
- Virtual presentation on Phase 1 of Benchmarking Initiative to representatives of CPA Canada Independence Standing Committee (L. Friedrich, Jules, Sramko)

November

- Panelist at a hybrid conference jointly hosted by the International Association for Accounting Education & Research (IAAER) and Taiwan Accounting Association to discuss "Disruptive Technology & Fraud, Assurance Engagements, International Code of Ethics and Academic Research" (B. Friedrich)
- Forum of Firms meeting (Soulier, Huesken, Haustermans, Canavan, Siong, Kwan, Leung, Vijian)
- IESBA update at the Crowe Global Audit Conference (Poll)
- Meeting with IFAC SMPAG (Huesken, Friedrich, Jules, Leung)
- Meeting with representatives of the Asian Corporate Governance Association (ACGA) to discuss the ethical implications of technology (B. Friedrich, Leung)
- Meeting with a representative of Mindbridge AI to discuss the ethical implications of technology (B. Friedrich, Clark, Leung)
- Meeting with a representative of the US Government Accountability Office (US GAO) Innovation Lab to discuss the ethical implications of technology (B. Friedrich, Jules, Leung)
- Presentation to the IFAC Council (Thomadakis, Gunn)
- Meeting with the IFIAR Standards Coordination Working Group (SCWG) (Thomadakis, Lee, Fleck, Huesken, Siong, Jules, Sramko, Leung)
- Meeting with the CEAOB (Thomadakis, Figueiredo Dias, Siong, Jules)
- Presentation to the European Group of International Accountancy Networks and Associations (EGIAN) Members' Assembly on IESBA developments on ethics and independence (Poll)
- Panelist at CFE Tax Advisers Europe Professional Affairs Conference 2021 "Judgment in Tax Planning – An Ethics Quality Bar for All Tax Advisers" (Poll)
- Panelist at the South African Institute of Professional Accountants (SAIPA) Accounting iNdaba "The Accountancy Revolution – Infonomics and Sustainability" (Adam)

- IESBA update at the AICPA Professional Ethics Executive Committee (PEEC) (Goria)
- Presentation to the National Accounting Educators Convention (NAEC) 2021 hosted by the Malaysian Institute of Accountants (MIA) titled “National Accounting Educators: Nurturing Future Ready Accounting Educator” (Lee)
- CPA Canada interview on the ethics implications of the digital transformation of the profession (B. Friedrich)
- CPA British Columbia podcast on ethics and technology (B. Friedrich)

December

- Panelist at the Chartered Accountants Worldwide Network USA (CAW USA) and CAANZ *Beyond Accounting* webinar (Borgerth)
- Panelist at an event jointly hosted by IFAC and the International Bar Association (IBA) during the Ninth session of the Conference of the States Parties to the United Nations Convention against Corruption (COP9) (Clark)
- Meeting with the Tax Faculty of the Institute of Chartered Accountants in England and Wales (ICAEW) (Poll, Chaudhary, Endsley, Mintzer, Siong, Vijian)
- Presenter at an Ethics Virtual Workshop hosted by the Audit Chamber of Ukraine (Poll)