

**Meeting:** IESBA CAG

**Meeting Location:** New York

**Meeting Date:** March 6, 2023

## **Agenda Item**

# **D**

### **Emerging Issues and Outreach Committee (EIOC) Update**

#### **Objective of Agenda Item**

1. To receive an update from the IESBA's EIOC on selected recent developments.

#### **EIOC**

2. Members:

- Vania Borgerth, Chair, IESBA Member
- Laura Friedrich, IESBA Technical Advisor
- Marta Kramerius, IESBA Technical Advisor
- Rania Mardini, IESBA Member
- Félicien Muvunyi, IESBA Member

Observer:

- Gaylen Hansen, Chair, IESBA Consultative Advisory Group (CAG)

#### **Objective of EIOC**

3. The objectives of the EIOC are to:
  - (a) Identify developments in the external environment around the world, outside of the IESBA's strategic planning process, that may have implications for the Board's strategy and work plan, require Board action or otherwise merit Board attention; and
  - (b) Advise the Board on ways to enhance the effectiveness of the Board's outreach efforts, including with respect to the scope and focus of, and general approach to, its outreach activities.

#### **Matters for CAG Consideration**

4. Representatives are asked to consider the presentation and the provide any comments or feedback on the matters presented.

#### **Material Presented**

Agenda Item D-1                      EIOC Presentation

**For Reference Only**

Agenda Item D-2	FTX collapse puts its auditors in the spotlight (Financial Times)
Agenda Item D-3	FTX Auditors Doubled as Crypto Industry Cheerleaders (WSJ)
Agenda Item D-4	FTX Disclosed Related-Party Transactions but Didn't Name Names (WSJ)
Agenda Item D-5	AFM Position Paper on Fraud
Agenda Item D-6	SEC.gov The Auditors Responsibility for Fraud Detection
Agenda Item D-7	<a href="#">Binance Auditor Mazars Halts All Crypto Work</a>
Agenda Item D-8	Binance Proof of Reserves Report December 2022