



International Auditing and Assurance Standards Board

International Ethics Standards Board for Accountants®

529 Fifth Avenue, New York, NY 10017
T + 1 (212) 286-9344 F +1 (212) 286-9570
www.iaasb.org & www.ethicsboard.org

Meeting: Stakeholder Advisory Council (SAC)
Meeting Location: New York, United States of America
Meeting Date: April 29 – 30, 2024

Day 1 – Monday April 29, 2024

Table with 2 columns: Session/Activity and Details (Presented by, Time). Rows include Session A: Opening Remarks, Session B: Introduction from the Standard-Setting Boards' Chairs, Break, Session C: Sustainability (IAASB and IESBA), Lunch, and Session C: Sustainability (continued).

	<p>Session D: Going Concern (IAASB)</p> <p><i>The Going Concern project is back from public exposure and the IAASB is seeking views on public interest issues requiring significant decisions by the Board during the finalization of this project.</i></p>
Presented by	Kalina Shukarova Savovska (IAASB Principal)
Time	14 :00 – 15 :00 (Including 15 min Q&A)
	<p>Break</p> <p>15:00 – 15:30</p>
	<p>Session E: Technology (IAASB and IESBA)</p> <p><i>This joint session will provide an overview of IFEA’s work related to Technology. The IAASB is establishing a Technology Position on addressing the impact of technology in the IAASB’s standards and is seeking advice on the direction of this project.</i></p>
Presented by	Angelo Giardina (IAASB Principal) Jeanne Viljoen (IESBA Senior Manager)
Time	15:30 – 17:00 (Including 30 min Q&A)

Day 2 – Tuesday April 30, 2024

	<p>Session F: Firm Culture and Governance (IESBA)</p> <p><i>The IESBA has commenced a new initiative on the topic of Firm Culture and Governance. As part of its initial information gathering, IESBA is seeking input from the SAC on key matters or developments relevant to scope and direction of the initiative, and views on public interest issues. Following update from Staff, the SAC will share views in breakout groups.</i></p>
Presented by	Geoff Kwan (IESBA Director) Carla Vijian (IESBA Principal)
Time	9:00 – 9:30
Time	<p>Breakout Discussions</p> <p>9:30 – 11:00</p>
	<p>Break</p> <p>11:00 – 11:30</p>
	<p>Session G: ISA for LCE (IAASB)</p> <p><i>The IAASB approved the final pronouncement of the ISA for LCE in September 2023 and is seeking views relevant to the adoption and implementation of the standard globally.</i></p>
Presented by	Jasper van den Hout (IAASB Director)
Time	11 :30 – 12 :30 (Including 30 min Q&A)
	<p>Lunch</p> <p>12:30 – 13:30</p>



<p>Presented by</p> <p>Time</p>	<p>Session H: Extending the scope of the IESBA Code (IESBA)</p> <p><i>As a strategic area of focus under its new SWP, the IESBA will explore the opportunity to extend the impact of the Code through expanding its scope and applicability to individuals who perform the same activities as professional accountants (PAs) but who are not PAs. The IESBA is seeking initial input on this strategic area of focus to help informed the development of two new work streams due to commence in 2025.</i></p> <p>Ken Siong (IESBA Program and Senior Director) Geoff Kwan (IESBA Director)</p> <p>13:30 – 14:30 (Including 15 min Q&A)</p>
	<p>Break</p> <p>14:30 – 15:00</p>
<p>Presented by</p> <p>Time</p>	<p>Session I: Closing Remarks</p> <p>Alan Johnson (SAC Chair)</p> <p>15 :00 – 15 :30</p>
<p>Presented by</p> <p>Time</p>	<p>Session J: Private Session</p> <p><i>Session for SAC members only. No public observers.</i></p> <p>Alan Johnson (SAC Chair)</p> <p>15 :30 – 16 :00</p>
<p>Presented by</p> <p>Time</p>	<p>Session K: Closed Session</p> <p><i>Session for SAC members, SSB Chairs and Staff. No public observers.</i></p> <p>Alan Johnson (SAC Chair)</p> <p>16 :00 – 16 :30</p>

All time are presented in EDT.

The presentation times and length of discussion of topics may vary.



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Location

IAASB-IESBA Offices, 5th Floor, 529 5th Avenue, New York, NY 10017

Cocktail Reception

A SAC-hosted cocktail reception is planned for Monday, April 29, 2024, immediately following the SAC meeting (17:30 EST). Details will be provided separately.

Breakfast and Lunch

A light breakfast and lunch will be served in the meeting area.

IESBA Members

Chair: Figueiredo Dias

Vice-Chair: Endsley

IESBA Staff

Program and Senior Director: Siong

Project Staff: Biek, Kwan, Leal, Reid, Sramko, Vijian, Viljoen

IAASB Members

Chair: Seidenstein

Vice-Chair: Jackson

IAASB Staff

Program and Technical Director: Botha

Project Staff: Baumgaertener Dutang, Diu, Espinal-Rae, Giardina, Grayston, Kotze, Mansour, Montgomery, Nkosi, Raiche, Shukarova Savovska, Talatala, van den Hout, Yoshimura

PIOB Observer

Robert Buchanan