

To be held on Tuesday 15 October 2013 at 4:30pm
at BDO LLP, 55 Baker Street, London W1U 7EU
(with James Barbour, ICAS, in attendance)

AGENDA

1. Welcome to James Barbour, ICAS, to discuss:

- ICAS: Balanced and Reasonable: A discussion paper on the provision of positive assurance on management commentary (Response date: 31 October 2013)
- ICAEW: Concept Paper - The Journey: Assuring All of the Annual Report

2. Apologies

3. Minutes of last meeting (4 September 2013)

- Follow up on action points from the last meeting

4. Key Discussion Items:

- ESMA Consultation Paper: ESMA Guidelines on enforcement of financial information (RD: 15 October 2013)
- FRC Invitation to Comment on IAASB Exposure Draft (July 2013): Reporting on Audited Financial Statements: Proposed New and Revised International Standards on Auditing (ISAs) (RD: 1 November 2013)
- FRC Exposure Draft: Guidance on the Strategic Report (RD: 15 November 2013) (with Corporate Governance EG)
- IAASB Exposure Draft – Reporting on Audited Financial Statements: Proposed New and Revised International Standards on Auditing (ISAs) (RD: 22 November 2013)
- IFRS Foundation: A Review of the Conceptual Framework for Financial Reporting (RD: 14 January 2014)
- IFRS Exposure Draft: Proposed Amendments to the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) (RD: 3 March 2014)
- FRC/BIS Statement on Accounting Standards

5. Communications/Future Meetings:

- Audit Committee Guide Working Group
- Guests for future meetings
- 10 December Meeting – Confirmation of venue - The Vintry
- Proposed Dates for 2014

6. Any Other Business

Information for noting

1. Consultation Responses:

- IFRS Foundation – Leases Exposure Draft (RD: 13 September 2013)

2. Next meeting:

11.00am Tuesday 10 December 2013, followed by lunch at 12 noon.
(Venue: The Vintry, Abchurch Yard, Cannon Street)