Meeting of the QCA Accounting, Auditing & Financial Reporting Expert

<u>Group</u>

**To be held on:** Tuesday 22 June 2021, 4.30pm – 6.00pm

Venue: videoconference call

**AGENDA** 

1. Welcome to the UK Endorsement Board (UKEB) in order to discuss the IASB's Third Agenda

Consultation (available here).

2. Apologies

3. Issues for discussion

a) BEIS consultation on audit and corporate governance reform

i. YouGov survey results

b) Future meetings and speaker priorities.

4. Communications (for information only)

a) On 21 May, the latest QCA/YouGov Small & Mid-Cap Sentiment Index was released. The index

provides insight into how small and mid-sized quoted companies have fared over the past year and

how they view their prospects for the next year. In total, we received 131 responses from small and

mid-cap companies (103) and advisory firms (28). Respondents indicated the highest levels of

optimism in the surveys 10-year history. To view the survey, please click here.

b) In June, the QCA, in conjunction with Henley Business School and Downing LLP, published the Board

Performance Review Report (see here). The report analyses the current approaches to board

performance reviews at various different organisations. Following the completion of this analysis,

the QCA has also publish a Board Performance Review Guide (see here). The guide provides further

detail regarding principle 7 of the QCA Corporate Governance Code and is a practical tool for

companies to use.

5. Any Other Business

Next Meeting: Tuesday 21 September 2021, 4.30pm - 6.00pm