

**Meeting of the QCA Accounting, Auditing & Financial Reporting Expert Group**

**QUOTED  
COMPANIES  
ALLIANCE**

**To be held on:** Tuesday 26 January 2021, 4.30pm – 6.00pm

**Venue:** videoconference call

**AGENDA**

- 1. Welcome to Phil Fitz-Gerald and colleagues of the FRC's Financial Reporting Lab in order to discuss the Lab's recent work on:**
  - a) Technology;
  - b) Reporting on stakeholders and section 172 statements;
  - c) Reporting on risks, uncertainties and scenarios; and
  - d) Climate thematic review.
  
- 2. Apologies**
  
- 3. Issues for discussion**
  - a) Consultation responses seeking views:
    - i. [FRC: The Future of Corporate Reporting](#) – (deadline: 05/02/21)
    - ii. (TBC) BEIS: Consultation paper on the Brydon, Kingman and CMA recommendations
  - b) Chair to feedback on QCA's response to [FRC consultation: The Auditor's Responsibilities Relating to Fraud in the Audit of Financial Statements](#).
  - c) QCA policy-related videos
  
- 4. Communications (for information only)**
  - a) On 5 January 2021, the QCA responded to Lord Hill's call for evidence on the UK's listing regime. You can view the response [here](#).
  - b) In December, the QCA published a new and updated version of our Remuneration Committee Guide, which you can find [here](#). The updated edition takes account of the interests of shareholders, executives, the wider workforce and other stakeholders in small and mid-sized quoted companies.
  - c) The results of the QCA's [Small & Mid-Cap Sentiment Index](#) were released in December. The survey provides an insight into how small and mid-sized quoted companies have responded to 2020 and what their outlook for next year is.

**Any Other Business**

**Next Meeting:** Tuesday 6 April 2021, 4.30pm – 6.00pm (videoconference call)