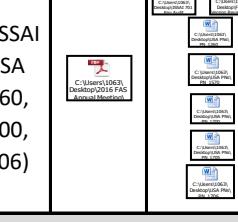
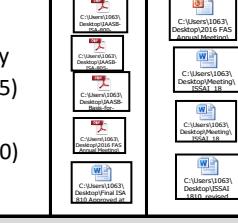
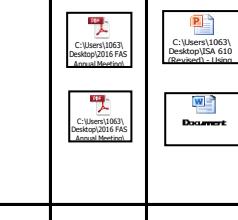
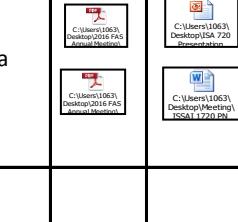
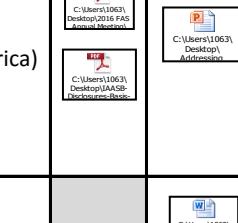
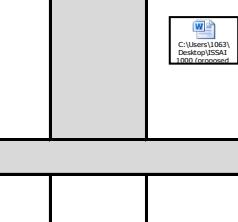
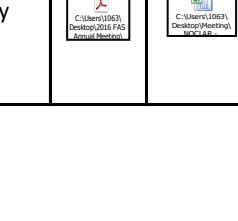


Financial Audit Subcommittee Annual Meeting - Agenda Abu Dhabi, UAE - February 24th, 2016

Day 1

Time	FAS Project #	Agenda Item Description	Presenter(s)	ISA Support	Practice Note Support	Other Support
09:00 - 09:30		Welcome	UAE			
09:30 - 09:45		Presentation of the meeting agenda	UAE			
09:45 - 10:45	1,2	Auditor Reporting <ul style="list-style-type: none"> - Brief recap of the ISA revisions and new ISA 701 - Summary of Practice Note exposure comments received - FAS approval of Practice Notes to be submitted to PSC SC for approval 	Sweden (ISSAI 1701), USA (ISSAI 1260, 1570, 1700, 1705, 1706)			
10:45 - 11:00		Break				
11:00 - 12:00	4	Auditor Reporting (continued) <ul style="list-style-type: none"> - Summary of ISA 800, 805, and 810 revisions - Summary of identified public sector considerations - FAS approval of Practice Notes to be submitted to PSC SC for approval or approval of exposure 	Norway (800,805) ECA (810)			
12:00 - 13:00		Lunch				
13:00 - 13:30	5	Internal Audit Involvement <ul style="list-style-type: none"> - Brief recap of ISA revisions - Summary of Practice Note exposure comments received - FAS approval of Practice Note to be submitted to PSC SC for approval 	UAE			
13:30-14:00	6	Auditor's Responsibilities Related to Other Information <ul style="list-style-type: none"> - Brief recap of ISA revisions - Summary of Practice Note exposure comments received - FAS approval of Practice Note to be submitted to PSC SC for approval 	Canada			
14:00 - 14:30	7	Addressing Disclosures in the Audit of Financial Statements <ul style="list-style-type: none"> - Brief introduction of ISA revisions - Group discussion to identify specific public sector considerations for these revisions. - Identification of volunteer to complete this analysis 	UAE (South Africa)			
14:30 - 15:15	9	Technical Review of ISSAI 200 and 1000 <ul style="list-style-type: none"> - Presentation of revised ISSAI 200 - Presentation of proposed withdrawal of ISSAI 1000 - FAS approval of Practice Notes to be submitted to PSC SC for approval of exposure 	ECA			
15:15 - 15:30		Break				
15:30 - 16:30	11	Responding to Non-Compliance or Suspected Non-Compliance with Laws and Regulations <ul style="list-style-type: none"> - Summary of results of FAS analysis of ED - Discussion of public sector considerations 	Norway			

Financial Audit Subcommittee Annual Meeting - Agenda
Abu Dhabi, UAE - February 25th, 2016

Day 2

Time	FAS Project #	Agenda Item Description	Presenter(s)	ISA Support	Practice Note Support	Other Support
09:00 - 09:30		Day 1 Recap	UAE			
09:30 - 11:00	10	<p>Roadmap for Sustainable ISSAI Implementation</p> <ul style="list-style-type: none"> - Presentations by UAE and Brazil on their journeys to full financial audit ISSAI implementation - Presentation of 2 draft project proposals: <ul style="list-style-type: none"> 1) Roadmap for sustainable and effective ISSAI implementation 2) Preconditions for effective financial audit ISSAI implementation Discussion and FAS approval of proposals to be submitted to PSC SC for approval. 	UAE, Brazil			 C:\Users\1063\Desktop\2016 FAS Annual Meeting
11:00 - 11:15		Break				
11:15 - 12:15	12	<p>ITC - Enhancing Audit Quality in the Public Interest–A Focus on Quality Control, Group Audits and Professional Skepticism</p> <ul style="list-style-type: none"> - Presentations on each element of the ITC - Discussion to identify public sector considerations 	Canada (Quality Control), UAE (Group Audits), Sweden (Professional Skepticism)	 C:\Users\1063\Desktop\IAASB-OpenView	 C:\Users\1063\Desktop\IAASB-Invitation-to-Participate	 C:\Users\1063\Desktop\ITC - Professional
12:15 - 13:15		Lunch				
13:15 - 14:15		<p>IAASB Update</p> <ul style="list-style-type: none"> - IAASB presentation to help FAS members understand expected upcoming ISA revisions - Q&A 	IAASB			 C:\Users\1063\Desktop\20160225 INTOSAI FAS
14:15 - 15:00		<p>Update on significant INTOSAI developments</p> <ul style="list-style-type: none"> - Proposed merger with Accounting and Reporting Subcommittee <ul style="list-style-type: none"> - New "Common Forum" - New PSC Steering Committee Chairs - 2015 GB Meeting and upcoming 2016 INCOSAI 	UAE			 C:\Users\1063\Desktop\2016 FAS Annual Meeting
15:00 - 15:30	8	<p>FAS Secretariat</p> <ul style="list-style-type: none"> - Update on progress to improve FAS processes 	UAE			
15:30 - 16:00		<p>Closing</p> <ul style="list-style-type: none"> - Questions or comments? - Closing remarks 	UAE			