

*Agenda
Accounting and Review Services Committee
May 9-11, 2017 Meeting
Indianapolis, IN*

<i>Agenda item #</i>	<i>Topic</i>	<i>Expected Action (Chair/Staff)</i>	<i>Time</i>
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Tuesday, May 9, 2017 (9:00 A.M.—5:00 P.M.)

	Welcome and overview of meeting objectives Chair's Report Approve revisions to ARSC Operating Policies document Approve highlights from January 2017 ARSC meeting	(Fleming) (Fleming) (Glynn)	9:00 am – 9:30 am
#1	Proposed SSAE, <i>Selected Procedures</i> and proposed revisions to AT-C section 105, <i>Concepts Common to All Attestation Engagements</i>	Consider issues and review revised draft of proposed standards (Ard/Glynn)	9:30 am – 10:30 am
	BREAK	10:30 A.M.—11:00 A.M.	
#1 (con't)	Proposed SSAE, <i>Selected Procedures</i> and proposed revisions to AT-C section 105, <i>Concepts Common to All Attestation Engagements</i>	Consider issues and review revised draft of proposed standards (Ard/Glynn)	11:00 am – 12:30 pm
	LUNCH	12:30 p.m.—1:30 p.m.	
#1 (con't)	Proposed SSAE, <i>Selected Procedures</i> and proposed revisions to AT-C section 105, <i>Concepts Common to All Attestation Engagements</i>	Consider issues and review revised draft of proposed standards (Ard/Glynn)	1:30 pm – 2:30 pm
#2	International Reporting Issues	Consider revised draft of proposed SSARS (Glynn)	2:30 pm – 3:30 pm
	BREAK	3:30 p.m.— 4:00 p.m.	
#2 (con't)	International Reporting Issues	Consider revised draft of proposed SSARS (Glynn)	4:00 pm – 5:00 pm

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Wednesday, May 10, 2017 (9:00 A.M.—5:00 P.M.)

#2 (con't)	International Reporting Issues	Consider revised draft of proposed SSARS (Glynn)	9:00 am – 10:30 am
	<i>BREAK</i>	<i>10:30 A.M.—11:00 A.M.</i>	
#3	ISRE 2400 (Revised) and AR-C section 90	Consideration of a comparison of ISRE 2400 (Revised) and AR-C section 90 and whether revisions or additional guidance is needed with respect to SSARSs reviews (Glynn)	11:00 am – 12:30 pm
	<i>LUNCH</i>	<i>12:30 P.M.—1:30 P.M.</i>	
#3 (con't)	ISRE 2400 (Revised) and AR-C section 90	Consideration of a comparison of ISRE 2400 (Revised) and AR-C section 90 and whether revisions or additional guidance is needed with respect to SSARSs reviews	1:30 pm – 3:30 pm
	<i>BREAK</i>	<i>3:30 P.M.— 4:00 P.M.</i>	
#4	Going Concern	Consider SAS No. 132, <i>The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern</i> and whether any revisions need be made to AR-C section 90 (Glynn)	4:00 pm – 5:00 pm

Thursday, May 11, 2017 (9:00 A.M.—12:00 P.M.)

	Director's Report	(Landes)	9:00 am – 9:30 am
#4 (con't)	Going Concern	Consider SAS No. 132, <i>The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern</i> and whether any revisions need be made to AR-C section 90 (Glynn)	9:30 am – 10:30 am
	<i>BREAK</i>	<i>10:30 A.M.—11:00 A.M.</i>	
#4 (con't)	Going Concern	Consider SAS No. 132, <i>The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern</i> and whether any revisions need be made to AR-C section 90 (Glynn)	10:30 am – 11:45 am
	Wrap-Up	Recap meeting and discuss future ARSC agenda items and projects Discuss agenda for August 2017 ARSC meeting (Fleming/Glynn)	11:45 am – 12:00 pm