

**Financial Audit and Accounting Subcommittee 2022 Annual Meeting Agenda  
Dubai, UAE - October 12, 2022**

**Day 1**

<b>Time</b>	<b>Agenda Item #</b>	<b>Agenda Item Description</b>	<b>Presenter(s)</b>	<b>Agenda Item Support</b>
09:00 - 09:15	1a	FAAS chair welcome	FAAS chair	
09:15 - 09:25		Group photo		
09:25 - 09:40	1b	Presentation of the 2022 FAAS annual meeting agenda	UAE	
09:40 - 10:00	1c	Presentation and discussion of the status of the FAAS work plan for the period 2020 to 2022	UAE	FAAS work plan 2020 to 2022
10:00 - 11:00	1d	Presentation and discussion of the results of the completion of the SDP 2020-2022 component 1 review by the PSC	PSC vice-chair (ECA)	PSC reports
11:00 - 11:30	1e	Presentation and discussion of the proposed changes to the FAAS terms of reference	UAE	FAAS terms of reference
11:30 - 11:45	<b>Coffee break</b>			
11:45 - 13:00	1f	Presentation from each SAI to explain the current financial audit and accounting landscape in their environment	All SAIs	SAIs presentation slides
13:00 - 14:00	<b>Lunch</b>			
14:00 - 15:00	1g	Presentation and discussion of the current IPSASB sustainability reporting initiatives	IPSASB	IPSASB slides
15:00 - 16:15	1h	Presentation and discussion of: <ul style="list-style-type: none"> <li>- Final revisions to ISSAI 2220</li> <li>- Final revisions to ISSAI 2600</li> <li>- Ongoing development of revisions to ISSAI 2240</li> <li>- Applicability of the new auditing standard for less complex entities</li> <li>- Recent developments related to sustainability assurance</li> </ul>	IAASB	IAASB slides
16:15 - 16:30	1i	Day 1 wrap up	UAE	

**Financial Audit and Accounting Subcommittee 2022 Annual Meeting Agenda  
Dubai, UAE - October 13, 2022**

**Day 2**

<b>Time</b>	<b>Agenda Item #</b>	<b>Agenda Item Description</b>	<b>Presenter(s)</b>	<b>Agenda Item Support</b>
09:00 - 09:15	2a	Day 1 recap and Day 2 introduction	UAE	
09:15 - 10:00	2b	Presentation and discussion of the development of revisions for ISSAI 140 - Quality Control for SAIs	ECA	ISSAI 140 developments
10:00 - 10:45	2c	Presentation and discussion of the development of revisions for ISSAI 2220 - Quality Management for an Audit of Financial Statements and the need to update GUID 2900	UAE	ISSAI 2220 (revised) and GUID 2900 section 4
10:45 - 11:00	<b>Coffee break</b>			
11:00 - 11:45	2d	Presentation and discussion of the development of revisions for ISSAI 2600 - Special Considerations - Audits of Group Financial Statements (Including the Word of Component Auditors) and the need to update GUID 2900	UAE	ISSAI 2600 (revised) and GUID 2900 section 27
11:45 - 12:30	2e	Presentation and discussion of the financial audit ISSAI implementation efforts of IDI	IDI	IDI slides
12:30 - 13:15	2f	Presentation and discussion of the financial audit ISSAI implementation efforts of AFROSAI-E	AFROSAI-E	AFROSAI-E slides
13:15 - 14:15	<b>Lunch</b>			
14:15 - 14:45	2g	Presentation and discussion of the proposed FAAS work plan for the period 2023 to 2025	UAE	Proposed FAAS work plan 2023 to 2025
14:45 - 15:00	2h	Meeting conclusion	UAE	