AICPA

Accounting and Review Services Committee
November 2, 2021 Meeting Agenda
Videoconference

Time	Topic
12:00 – 12:30 pm ET	1. *General update* • M. Glynn/D. Ard/J. Burns to summarize recent activities of the ASB, ASB Task Forces of particular interest to the ARSC, and other AICPA projects • Approval of highlights from May 2021 meeting.

12:30 – 2:00 pm ET	2. *Quality Management*
	• M. Glynn will walk the ARSC through
	  ○ Revisions to the proposed SSARS, *Quality Management for an Engagement Performed in Accordance with Statement on Standards for Accounting and Review Services* made pursuant to the ARSC's discussion at its meeting in May 2021 and for conformity with revisions that the ASB is considering to the proposed Quality Management standards.
	  ○ Revisions to AR-C section 90 with respect to the requirement regarding the timing of agreeing on the terms of the engagement with management.
	• ARSC will be asked to vote to expose the proposed revisions to AR-C sections 60 and 90 for public comment

2:00 – 2:30 pm ET	BREAK
2:30 – 3:45 pm ET	Continued discussion of agenda item 2
3:45 – 4:00 pm ET	3. *Wrap-up including plan for and scheduling subsequent meeting (May 2022)* • Consider comment letters on proposed SSARSs