

Agenda
Accounting and Review Services Committee
November 14-16, 2017 Meeting
Savannah, GA

<i>Agenda item #</i>	<i>Topic</i>	<i>Expected Action (Chair/Staff)</i>	<i>Time</i>
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Tuesday, November 14, 2017 (9:00 A.M.—5:00 P.M.)

	Welcome and overview of meeting objectives Chair's Report Director's Report Status of 2017 Guide, <i>Preparation, Compilation, and Review Engagements</i> Status of 2017/2018 Alert <i>Developments in Preparation, Compilation and Review Engagements</i> Approve highlights from August 2017 ARSC meeting	(Fleming) (Landes)	9:00 am – 9:30 am
#1	Consideration of proposed revisions to AT-C sections 105 and 210	The ASB is considering proposed revisions to attestation standard that would amend AT-C sections 105, 205, and 210 to enable practitioners to report on subject matter without having to obtain a written assertion. As AT-C section 210 addresses limited assurance attestation (review) engagements, the ARSC is asked to consider and provide feedback to the Direct Engagements Task Force as well as the ASB. (Landes/Glynn)	9:30 am – 10:30 am
	BREAK	10:30 A.M.—11:00 A.M..	
#1 (con't)	Consideration of proposed revisions to AT-C sections 105 and 210	(Landes/Glynn)	11:00 am – 12:30 pm
	LUNCH	12:30 p.m.—1:30 p.m.	
#1 (con't)	Consideration of proposed revisions to AT-C sections 105 and 210	(Landes/Glynn)	1:30 pm – 2:15 pm
#2	Consideration of conduct of a review engagement in cloud and electronic environment	(Glynn)	2:15 pm – 3:30 pm
	BREAK	3:30 p.m.— 4:00 p.m..	
	LIAISON WITH PCPS TECHNICAL ISSUES COMMITTEE	(Fleming/TIC)	4:00 pm – 5:00 pm

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Wednesday, November 15, 2017 (9:00 A.M.—5:00 P.M.)

#2 (con't)	Consideration of conduct of a review engagement in cloud and electronic environment	Continued discussion in light of TIC input (Glynn)	9:00 am – 10:30 am
	<i>BREAK</i>	<i>10:30 A.M.—11:00 A.M.</i>	
#3	Consideration of the accountant's response in a review engagement when identified misstatements are material and pervasive	(Glynn)	11:00 am – 12:30 pm
	<i>LUNCH</i>	<i>12:30 P.M.—1:30 P.M.</i>	
#3 (con't)	Consideration of the accountant's response in a review engagement when identified misstatements are material and pervasive	(Glynn)	1:30 pm – 3:30 pm
	<i>BREAK</i>	<i>3:30 P.M.— 4:00 P.M.</i>	
#4	Draft summary of incremental requirements for a review in accordance with ISRE 2400 (Revised) and SSARSs	Consider draft summary (Glynn)	4:00 pm – 5:00 pm

Thursday, November 16, 2017 (9:00 A.M.—12:00 P.M.)

#4 (con't)	Draft summary of incremental requirements for a review in accordance with ISRE 2400 (Revised) and SSARSs	Consider draft summary (Glynn)	9:00 am – 10:30 am
	<i>BREAK</i>	<i>10:30 A.M.—11:00 A.M.</i>	
#4 (con't)	Draft summary of incremental requirements for a review in accordance with ISRE 2400 (Revised) and SSARSs	Consider draft summary (Glynn)	11:00 am – 11:45 am
	Wrap-Up	Recap meeting and discuss future ARSC agenda items and projects Discuss agenda for January 2018 ARSC meeting (Fleming/Glynn)	11:45 am – 12:00 pm