



Breakfast Debate:

Is positive assurance on narrative reporting the way forward to meet stakeholders' needs?

Thursday 26 September 2013 8.15 – 10.30 CEST

Silken Berlaymont Hotel, Bd Charlemagne 11-19, 1000 Brussels

Join the debate, hosted by FEE and ICAS, around the role of the auditor in relation to the provision of assurance on narrative reporting.

This is an opportunity to discuss the issues raised in the ICAS 'Balanced and Reasonable' publication and whether positive assurance on narrative reporting is the way forward to better meet stakeholders' needs. The paper can be downloaded at: <http://icas.org.uk/Auditing/Publications/>

Key issues to be covered in the debate

1. Is it possible for auditors to provide a positive opinion on narrative reporting, namely the front-half of the annual report?
2. Would the current IAASB assurance framework need to be revised to make the provision of such an opinion possible?
3. Do you believe that the benefits of providing such assurance would outweigh the additional costs?
4. Do you believe that there is increasing investor demand for the provision of positive assurance over the front-half of the annual report?

Format of the debate

08:15 - 08:30	Arrival and Breakfast
08:30 - 08:35	Welcome : Olivier Boutellis-Taft , FEE CEO
08:35 - 08:40	Introduction: Philip Johnson , Former FEE President (Moderator)
08:40 - 08:50	Presentation on ICAS paper to open the debate: David Wood , ICAS Executive Director, Technical Policy & Practice Support
08:50 - 10:20	Debating the key issues: Anthony Carey , Partner Mazars LLP UK, Member ICAS Future of Assurance Working Group Andreas Dörschell , Member Executive Board Treuhand Niederrhein AG WPG, Member IDW Auditing and Accounting Board, Chair IDW Working Group Auditing of Management Reports David Isherwood , Partner Audit Advisory BDO LLP UK, Member ICAEW Technical and Practical Auditing Committee Anders Bisgaard , Partner Beierholm, Member FSR Auditing Committee
10:20 - 10:30	Moderator to wrap up the debate on key issues
10:30	Close

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Early booking is advised as limited spaces are available for this free event. A light breakfast will be provided.