

**COMMUNICATIONS WITH AUDIT COMMITTEES  
ROUNDTABLE**

**AGENDA**

**September 21, 2010**

1201 15<sup>th</sup> Street, NW, Washington, DC  
8:30 am – 3 pm

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8:30 am – 9 am	Welcome and Introductions
9 am – 10:15 am	Communications Useful to Audit Committees' Oversight of the Audit
10:15 am – 10:30 am	Break
10:30 am – 11:15 am	Accounting Policies, Practices, and Estimates
11:15 am – 12 pm	Two-Way Communication Between the Auditor and the Audit Committee
12 pm – 1 pm	Lunch
1 pm – 1:45 pm	Written Versus Oral Communications
1:45 pm – 2:05 pm	Describing Audit Committee Responsibilities in the Engagement Letter
2:05 pm – 2:25 pm	Management Communications
2:25 pm – 2:45 pm	Uncorrected Misstatements
2:45 pm – 3 pm	Wrap-Up and Closing Remarks

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The PCAOB is a private-sector, nonprofit corporation, created by the Sarbanes-Oxley Act of 2002, to oversee the auditors of companies in order to protect the interests of investors and further the public interest in the preparation of informative, fair, and independent audit reports.