

**PCAOB Forum on Auditing in
the Small Business Environment
Newport Beach, CA November 7, 2013**

Welcome and Board Member Interview	<i>Jay Hanson, Board Member</i> <i>Interviewer: Mary Sjoquist,</i> <i>Director of Outreach</i>	8:30 – 9:00
Panel: Fraud and Professional Skepticism	<i>Alan Skinner, Inspections</i> <i>Greg Scates, Office of Chief Auditor</i> <i>R. Davis Taylor, Enforcement</i> <i>Moderator: Mary Sjoquist</i>	9:00 – 10:00
SEC Update and Review of Common Financial Reporting Issues Facing Smaller Issuers, Part I	<i>John Cash, SEC</i>	10:00 – 10:30
	<i>BREAK</i>	<i>10:30 – 10:45</i>
SEC Update, Part II	<i>John Cash</i>	10:45 – 11:30
Standard Setting Update	<i>Greg Scates</i>	11:30 – 12:00
	<i>LUNCH</i>	<i>12:00 to 1:10</i>
Inspection Findings, Relevant Standards, and Case Studies, Part I	<i>Alan Skinner and Karen Kubis,</i> <i>Inspections</i> <i>Greg Scates</i> <i>Davis Taylor</i>	1:10 – 3:00
	<i>BREAK</i>	<i>3:00 – 3:15</i>
Inspection Findings, Part II	<i>Alan Skinner and Karen Kubis</i> <i>Greg Scates</i> <i>Davis Taylor</i>	3:15 - 4:35
Panel: Wrap Up and Closing Q and A	<i>Jay Hanson and all speakers</i>	4:35 – 5:00