

APPENDIX M – PANEL MEETINGS

1 The Panel met 13 times for a total of 21 days. Portions of five meetings were open to the public, including representatives of the SEC, the press, the AICPA, the SEC Practice Section and the eight firms that participated in the Panel's project.

2 During its meetings, the Panel met with representatives of the AICPA and/or the SEC Practice Section (four times), the Public Oversight Board (four times), the SEC (twice) and the Independence Standards Board (once). The Panel heard presentations by representatives of some of those organizations on such topics as governance of the profession, including the feasibility of a Self-Disciplinary Organization; the supply and demand for entry-level accountants; and the results of the Independence Standards Board's research project that surveyed various constituencies on their perceptions of auditor independence and objectivity.¹

¹ Earncliffe Research & Communications, *Report to the United States Independence Standards Board - Research into Perceptions of Auditor Independence and Objectivity*, November 1999.

