## **Consultative Advisory Group Members**

The Consultative Advisory Group (CAG) is an integral and important part of the IAASB's formal process of consultation. As of December 31, 2005, the membership of the CAG comprised:

- Asian Financial Executives' Institutes
- Basel Committee on Banking Supervision
- CFA Institute
- Chairman of the Standards Advisory Council of the International Accounting Standards Board
- Eastern, Central and Southern African Federation of Accountants
- European Commission
- European Federation of Accountants and Auditors for SMEs
- European Financial Executives' Institutes
- Fédération des Experts Comptables Européens
- Information Systems Audit and Control Association
- Institute of Internal Auditors
- Institute of International Finance
- Instituto Brasiliero de Governanca Corporativa
- International Accounting Standards Board
- International Actuarial Association
- International Bar Association
- International Corporate Governance Network
- International Organization of Securities Commissions
- International Organization of Supreme Audit Institutions
- Islamic Financial Services Board
- Japan Securities Dealers Association
- National Organization for Financial Accounting and Reporting Standards in Russia
- North American Financial Executives' Institutes
- United Nations Conference on Trade & Development
- World Bank
- World Federation of Exchanges

Observers to the IAASB are also observers to the CAG.	