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**Agenda Item****2**

**Committee:** IAASB  
**Meeting Location:** New York  
**Meeting Date:** July 21-25, 2003

**Documentation****Objectives of Agenda Item**

To review the issues identified in Agenda Paper 2-A and provide the Documentation Task Force with feedback and guidance.

**Background**

The IAASB approved a project to revise ISA 230 “Documentation” at its meeting in December 2002. The introduction to the Issues Paper provides a summary of the main objectives of this project. The Task Force is chaired by IAASB Member Roger Dassen.

**Activities since Last IAASB Discussions**

The Task Force has met twice by conference call to discuss the issues. The Task Force reviewed corresponding standards and guidance issued by a number of national standard setters subsequent to the original issuance of ISA 230 as well as the formal comments that the IAASB received in November 2002 from IOSCO’s Standing Committee No. 1 based on the latter’s review of extant ISA 230.

**Material Presented**

Agenda Paper 2-A      Revision of ISA 230 “Documentation” – Issues Paper  
(Pages 773–781)

**Action Requested**

The IAASB is asked to review the Issues Paper and provide the Task Force with feedback and guidance.

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