

**IAASB Project Timetable – IFAC PSC / INTOSAI HANDOVER**

Title	Status	Dec-03	Feb-04	Apr-04	June-04	Sep-04	Dec-04
<b><u>EXPOSURE DRAFTS – PSPs DRAFTED / TO BE DRAFTED BY IFAC PSC</u></b>							
Revised ISAE 100, Assurance Engagements	Current project	Issue Final					
Revised ISA 240, The Auditor's Responsibility to Consider Fraud and Error in an Audit of Financial Statements	Current project		Full Review	Issue Final			
Revised ISA 220, and new ISQC 1 (Quality Control Standards)	Current project	Full Review	Issue Final				
Revised ISA 700, The Auditor's Report on Financial Statements	Current project	Issue ED			Full Review	Issue Final	
New ISA on Review of Interim Financial Information	Current project	Full Review	Issue Final				
Revised ISA 300, Planning	Current project		Full Review	Issue Final			
<b><u>PROJECTS IN PROGRESS – PSPs DRAFTED / TO BE DRAFTED BY IFAC PSC</u></b>							
Revised ISA 600, The Work of Related Auditors and Other Auditors in the Audit of Group Financial Statements	Current project	Issue ED			Full Review	Issue Final	

Title	Status	Dec-03	Feb-04	Apr-04	June-04	Sep-04	Dec-04
New IAPS on The Audit of Group Financial Statements	Current project	Issue ED			Full Review	Issue Final	
Revised ISA 540, Audit of Accounting Estimates	Current project		First Read	Issue ED			Full Review
Revised ISA 320, Audit Materiality	Current project		Second Read	Issue ED			Full Review
<b><u>NEW PROJECTS – REFERENCE PANEL EXPERTS APPOINTED / TO BE APPOINTED TO IAASB TASK FORCES</u></b>							
Revised ISA 230, Documentation	Current project	Issues Paper		First Read	Issue ED		
New ISA 701, Modifications to the Auditor's Report	Current project			Issues Paper		Issues Paper	First Read
Revised ISA 260, Communication with those Charged with Governance	Current project			Issues Paper	First Read	Issue ED	