


**INTERNATIONAL FEDERATION  
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**Agenda Item**
**8**

**Committee:** IAASB

**Meeting Location:** Berlin

**Meeting Date:** December 8 – 12, 2003

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

To review the issues identified in Agenda Paper 8-A, and to 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 three times by conference call to discuss the issues to bring to this meeting. The Task Force reviewed corresponding standards and guidance issued by a number of national standard setters after the original ISA 230 had been issued 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.

The agenda papers were distributed to the Board at its Tokyo meeting but due to time constraints, they were not presented. Subsequent to that meeting, the Task Force requested the Board and Technical Advisors to provide their comments offline to the Task Force. However, due to the low level of response, the Task Force has decided to submit the agenda papers again for discussion at this meeting.

The Task Force has not had the opportunity to meet to discuss the issues raised at the roundtable discussion on documentation that the U.S. PCAOB held at the end of September but will consider these issues at its next meeting.

**Material Presented**

Agenda Paper 8-A (Pages 2139 – 2154)	Issues paper, including an appendix setting out the Task Force's proposed responses to IOSCO's comments
Agenda Paper 8-B (Pages 2155 – 2164)	Preliminary draft of proposed revised ISA 230 for reference purposes only

**Action Requested**

The IAASB is asked to review the issues paper and provide the Task Force with feedback and guidance.