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Agenda Item

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Committee: IAASB

Meeting Location: Copenhagen

Meeting Date: June 14-17, 2004

Revision of ISA 800, “The Auditor’s Report on Special Purpose Audit Engagements”

Objectives of Agenda Item

To consider a first issues paper prepared by the ISA 800 Task Force. The paper discusses seven of the 13 issues identified by the task force and includes the task force’s proposed recommendations.

Material Presented

Agenda Paper 3-A
(Pages 893 – 918)

Revision of ISA 800, “The Auditor’s Report on Special Purpose Audit Engagements” – First Issues Paper

Action Requested

The IAASB is asked to consider the issues highlighted in the issues paper and to advise the task force on its proposed recommendations.

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