


International Federation of Accountants

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Agenda Item
11
Committee: IAASB

Meeting Location: New York

Meeting Date: September 13-17, 2004

ISA 701, Qualifications to the Auditor's Report
Objective of Agenda Item

To consider a discussion paper prepared by the ISA 701 Task Force. This discussion paper addresses only proposals for emphasis of matter paragraphs in the auditor's report.

Task Force Members

The IAASB ISA 701 Task Force comprises:

Jan Bo Hansen (Chair)

Philip Ashton

Craig Crawford (U.S. ASB)

Bettina Jakobsen (INTOSAI)

Roger Simnett

Sylvia Smith

Material Presented

Agenda Paper 11-A Discussion Paper
(Pages 1973 – 1984)

Action Requested

The IAASB is asked to consider the ISA 701 Task Force's proposals regarding guidance on the use of emphasis of matter paragraphs in auditor's reports.

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