



**International Federation of Accountants**

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## Agenda Item

# 10

**Committee:** IAASB

**Meeting Location:** New York

**Meeting Date:** September 13-17, 2004

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

#### **Objectives of Agenda Item**

To consider a second issues paper prepared by the ISA 800 Task Force and part of the proposed revised ISA 800, “The Independent Auditor’s Report on Historical Financial Information Other Than a Complete Set of General Purpose Financial Statements.”

#### **Material Presented**

Agenda Paper 10-A  
(Pages 1917 – 1928)

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

Agenda Paper 10-B  
(Pages 1929 – 1948)

Proposed Revised ISA 800, “The Independent Auditor’s Report on Historical Financial Information Other Than a Complete Set of General Purpose Financial Statements” – Clean (NOTE THAT THE SHADED TEXT IN THE PROPOSED REVISED ISA 800 HAS NOT YET BEEN REVISED AND WILL NOT BE DISCUSSED AT THIS MEETING.)

Agenda Paper 10-C  
(Pages 1949 – 1970)

Proposed Revised ISA 800, “The Independent Auditor’s Report on Historical Financial Information Other Than a Complete Set of General Purpose Financial Statements” – Mark-up (NOTE THAT THE SHADED TEXT IN THE PROPOSED REVISED ISA 800 HAS NOT YET BEEN REVISED AND WILL NOT BE DISCUSSED AT THIS MEETING.)

#### **Action Requested**

The IAASB is asked to consider the issues and proposed recommendations in the issues paper and to review the proposed revised ISA 800.

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