



**International Federation of Accountants**

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## Agenda Item

# 1

**Committee:** IAASB

**Meeting Location:** Brussels

**Meeting Date:** July 10-13, 2006

### Introduction and Opening Remarks

#### Objectives of Agenda Item

To approve the minutes of the previous IAASB meeting.

As agreed at the previous IAASB meeting, the close off documents approved at that meeting are made available with the minutes of the meeting.

The minutes of the public session of the IAASB CAG meeting held on May 11-12 are also included for the information of the IAASB.

#### Material Presented

Agenda Item 1-A (Pages 1707 – 1726)	Minutes of the IAASB Meeting Held on May 22-26, 2006 (New York)
Agenda Item 1-B (Pages 1727 – 1750)	ISA 260 (Revised), “Communication with Those Charged with Governance”—Close off document approved at May 22-26, 2006 IAASB meeting [FOR INFORMATION ONLY]
Agenda Item 1-C (Pages 1751 – 1758)	ISA 320 (Revised), “Materiality in Planning and Performing an Audit”—Close off document approved at May 22-26, 2006 IAASB meeting [FOR INFORMATION ONLY]
Agenda Item 1-D (Pages 1759 – 1768)	ISA 450, “Evaluation of Misstatements Identified during the Audit”—Close off document approved at May 22-26, 2006 IAASB meeting [FOR INFORMATION ONLY]
Agenda Item 1-E (Pages 1769 – 17..)	Minutes of the IAASB CAG Meeting Held on May 11-12, 2006 (Paris) [TO BE POSTED JULY 5, 2006]

#### Action Requested

The IAASB is asked to approve the minutes of the previous IAASB meeting.

**Deadlines for Next IAASB Meeting**

The IAASB's next meeting will take place on September 18-22, 2006 in Montreal. The deadlines for the meeting are as follows:

	<i>Date</i>
Submission of agenda materials for posting	August 14
Agenda materials posted electronically	August 21