



International Federation of Accountants

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Agenda Item

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Committee: IAASB

Meeting Location: Brussels

Meeting Date: July 10-13, 2006

Special Reports – Proposed ISA 800, “The Independent Auditor’s Report on Summary Audited Financial Statements”

Objectives of Agenda Item

To consider the significant comments received on proposed ISA 800 and the Task Force’s related recommendations, which are reflected in Agenda Items 4-A and 4-B.

Task Force

Members of the Task Force are:

- Sukanta Dutt Chair and IAASB Member
- John Archambault Former IAASB Member
(Supported by Technical Advisor Susan Jones)
- Josef Ferlings IAASB Member (Supported by Technical Advisor, Wolf Boehm)
- Jonas Hällström Non-IAASB Member – INTOSAI
- John Kelly Non-IAASB Member – South Africa
- Sylvia Smith Technical Advisor to IAASB Member

Activities since Last IAASB Discussions

The Task Force held a meeting and telephone conference in June 2006 to discuss the comments received on proposed ISA 800.

Material Presented

Agenda Item 4-A (Pages 1247 – 1256)	Summary of Significant Comments and Task Force’s Recommendations
Agenda Item 4-B (Pages 1257 – 1276)	Proposed ISA 800 (Revised), “The Independent Auditor’s Report on Summary Financial Information Derived from Audited Financial Statements” (CLEAN)
Agenda Item 4-C (Pages 1277 – 1300)	Proposed ISA 800 (Revised), “The Independent Auditor’s Report on Summary Financial Information Derived from Audited Financial Statements” (MARK-UP FROM ED)

**AGENDA ITEMS 4-A AND 4-B WILL BE USED FOR PURPOSES OF THE DISCUSSION
AT THE MEETING.**

Action Requested

The IAASB is asked to consider the significant comments received on proposed ISA 800 and the Task Force's related recommendations, which are reflected in Agenda Items 4-A and 4-B.