



International Federation of Accountants

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Agenda Item

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Committee: IAASB
Meeting Location: Montreal
Meeting Date: September 18-22, 2006

Introduction and Opening Remarks

Objectives of Agenda Item

To approve the minutes of the previous IAASB meeting.

The close-off versions of ISAs 705 and 706 approved at the previous meeting are made available with the minutes of that meeting.

Material Presented

Agenda Item 1-A (Pages 2369 – 2388)	Minutes of the IAASB Meeting Held on July 10-13, 2006 (Brussels)
Agenda Item 1-B (Pages 2389 – 2410)	ISA 705, “Modifications to the Opinion in the Independent Auditor’s Report”—Close-off document approved at July 10-13, 2006 IAASB meeting [FOR INFORMATION ONLY]
Agenda Item 1-C (Pages 2411 – 2418)	ISA 706, “Emphasis of Matter Paragraphs and Other Matter(s) Paragraphs in the Independent Auditor’s Report”—Close-off document approved at July 10-13, 2006 IAASB meeting [FOR INFORMATION ONLY]

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 October 25-27, 2006 in New York. The deadlines for the meeting are as follows:

	<i>Date</i>
Submission of agenda materials for posting	September 27
Agenda materials posted electronically	October 2

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