



International Federation of Accountants

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Agenda Item

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Committee: IAASB
Meeting Location: New York
Meeting Date: October 25-27, 2006

Introduction and Opening Remarks

Objectives of Agenda Item

To approve the minutes of the previous IAASB meeting.

(The close-off version of ISA 540 approved at the previous meeting is made available with the minutes of that meeting.)

Material Presented

Agenda Item 1-A (Pages 2743 – 2766)	Minutes of the IAASB Meeting Held on September 18-22, 2006 (Montreal)
Agenda Item 1-B (Pages 2767 – 2788)	ISA 540, “Auditing Accounting Estimates and Related Disclosures (Other than Those Involving Fair Value Measurements and Disclosures)”—Close-off document approved at September 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 December 4-8, 2006 in London. The deadlines for the meeting are as follows:

	<i>Date</i>
Submission of agenda materials for posting	November 1
Agenda materials posted electronically	November 6

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