



**International Federation of Accountants**

545 Fifth Avenue, 14th Floor, New York, NY 10017 USA

Tel +1 (212) 286-9344 Fax +1 (212) 286-9570 www.ifac.org

**Committee:** IAASB

**Meeting Location:** Washington

**Meeting Date:** December 10–14, 2007

**Timetable\***

		<b>Agenda Item</b>
<b>Monday, December 10, 2007</b>		
08:30 – 08:45	Introduction and Minutes of September 2007 Meeting	1
08:45 – 12:30	Written Representations (Approval of Final Revised and Redrafted ISA)	6
12:30 – 15:30	Comparative Information – Corresponding Figures and Comparative Financial Statements (Approval of Clarity Exposure Draft)	4
15:30 – 18:00	Audit Evidence Regarding Specific Financial Statement Account Balances and Disclosures (Approval of Clarity Exposure Draft)	12
<b>Tuesday, December 11, 2007</b>		
08:30 – 11:00	Analytical Procedures (Approval of Clarity Exposure Draft)	9
11:00 – 15:00	Assurance Reports on Controls at a Third Party Service Organization (Approval of Exposure Draft)	13
15:00 – 18:00	Communicating Deficiencies in Internal Control Noted in an Audit (Approval of Exposure Draft)	2

\* The timetable is subject to change without prior notice.

Timetable

**Wednesday, December 12, 2007**

08:30 – 11:30	Subsequent Events (Approval of Final Redrafted ISA)	5
11:30 – 15:25	Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures (Approval of Final Redrafted ISA)	10, 11
15:25 – 15:55	Audit Considerations Relating to an Entity Using a Third Party Service Organization (Approval of Exposure Draft)	8
15:55 – 16:00	ISRE 2400 (Amendment)	14

**Thursday, December 13, 2007**

08:30 – 12:00	Related Parties (Full Review)	3
12:00 – 14:00	Written Representations (Approval of Final Revised and Redrafted ISA)	6
14:00 – 15:00	Comparative Information – Corresponding Figures and Comparative Financial Statements (Approval of Clarity Exposure Draft)	4
15:00 – 16:00	Audit Evidence Regarding Specific Financial Statement Account Balances and Disclosures (Approval of Clarity Exposure Draft)	12
16:30 – 17:30	Project Proposal “Assurance Engagements on Carbon Emissions Information” (Approval)	7

**Friday, December 13, 2007**

08:30 – 09:30	Analytical Procedures (Approval of Clarity Exposure Draft)	9
09:30 – 10:30	Communicating Deficiencies in Internal Control Noted in an Audit (Approval of Exposure Draft)	2
10:30 – 12:00	Assurance Reports on Controls at a Third Party Service Organization (Approval of Exposure Draft)	13
12:00 – 13:00	Subsequent Events (Approval of Final Redrafted ISA)	5
13:00 – 15:00	Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures (Approval of Final Redrafted ISA)	10