



**International Federation of Accountants**

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## Agenda Item

# 2

**Committee:** IAASB

**Meeting Location:** Seoul

**Meeting Date:** September 21-25, 2009

### **Assurance on a Greenhouse Gas (GHG) Statement**

#### **Objective of Agenda Item**

1. To agree to issue an Invitation to Comment (or similar form of consultation paper) on matters relevant to the development of an International Standard on Assurance Engagements (ISAE) on “Assurance on a Greenhouse Gas Statement,” to be accompanied by the current working draft of a possible ISAE on the topic.

#### **Task Force**

2. Members:
  - Prof. Roger Simnett, former IAASB Member, and chair of the IFAC Sustainability Experts Advisory Panel, Australia (co-chair)
  - Caithlin McCabe, IAASB Member, Australia (co-chair)
  - Dr. Nancy Kamp-Roelands, Ernst & Young, The Netherlands
  - Yoichi Mori, JICPA, Japan
  - Lynton Richmond, KPMG, UK
  - Christine Schuh, PwC, Canada

#### **Activities since Last Discussion**

3. Following discussion of a “first read” draft at the June 2009 IAASB meeting, feedback was received during August on a revised draft of the proposed ISAE that had been distributed to IAASB Members, Technical Advisers, and members of the Project Advisory Panel.

**Material Presented** (The clean draft of proposed ISAE 3410 (**Agenda Item 2-B**) will be discussed at the meeting.)

Agenda Item 2-A Assurance on a GHG Statement – Issues and IAASB Task Force Proposals Dated September 2009

Assurance on a GHG Statement (Cover Sheet)  
*IAASB Main Agenda (September 2009)*

- Agenda Item 2-B Assurance on a GHG Statement – Draft Pronouncement Dated September 2009
- Agenda Item 2-C Assurance on a GHG Statement – Draft Pronouncement Dated September 2009 - Showing Changes from Draft Dated June 2009
- Agenda Item 2-D Assurance on a GHG Statement – ISA Reconciliation Dated September 2009

**Action Requested**

The IAASB is asked to consider the issues and Task Force recommendations in **Agenda Item 2-A**, and the draft ISAE 3410 at **Agenda Item 2-B**.