

Meeting: IAASB
Meeting Location: Malta
Meeting Date: September 20-24, 2010

Agenda Item

6

Assurance Engagements other than Audits or Reviews of Financial Statements — ISAE 3000

Objective of Agenda Item

1. To consider a first read draft of International Standard on Assurance Engagements (ISAE) 3000 “Assurance Engagements Other than Audits or Reviews of Historical Financial Information.”

Task Force

2. Members:
 - Bill Kinney, Chair, IAASB Member
 - Andrew Baigent, National Audit Office, UK
 - Wolfgang Böhm, IAASB Technical Advisor
 - Diana Hillier, IAASB Deputy Chair
 - Prof. Roger Simnett, co-chair of IAASB Emissions Task Force and former IAASB Member
 - Sylvia Smith, former IAASB Technical Advisor

Background and Activities since Last IAASB Discussions

3. The project proposal was approved at the March 2009 IAASB meeting and Issues Papers or working drafts have been considered at the June 2009, December 2009, March 2010 and June 2010 meetings.
4. The Task Force held a physical meeting in July 2010, and a series of conference calls in August 2010.

Material Presented

Agenda Item 6-A Issues and IAASB Task Force Proposals, dated September 2010

- Agenda Item 6-B Draft ISAE 3000 – Clean, dated September 2010
- Agenda Item 6-C Draft ISAE 3000 – Mark-up from version discussed at the IAASB’s June meeting, dated September 2010

Action Requested

5. The IAASB is asked to:
- Consider the issues and Task Force proposals presented in **Agenda Item 6-A**; and
 - Consider the revised draft of the proposed ISAE 3000 presented in **Agenda Item 6-B**