

**Meeting:** IAASB  
**Meeting Location:** Orlando  
**Meeting Date:** December 6-10, 2010

## Agenda Item

# 6

### Assurance Engagements

#### Objectives of Agenda Item

1. To consider a revised draft of International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*.
2. To consider a first draft of *International Framework for Engagements Performed by Professional Accountants in Public Practice*.

#### Task Force

3. 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, IAASB Technical Advisor

#### Activities since Last IAASB Discussion

4. The Task Force has held a physical meeting and a number of conf calls since the September IAASB 2010 meeting.

#### Discussion at the Meeting

5. The version of the proposed revised ISAE 3000 to be discussed at the meeting will be the marked version, **Agenda Item 6-C**.

**Material Presented**

- Agenda Item 6-A Assurance Engagements—Issues and IAASB Task Force Proposals dated December 2010
- Agenda Item 6-B Proposed ISAE 3000 dated December 2010 (Clean)
- Agenda Item 6-C Proposed ISAE 3000 dated December 2010 (Marked from September 2010 draft)
- Agenda Item 6-D Preliminary draft of proposed *International Framework for Engagements Performed by Professional Accountants in Public Practice*

**Action Requested**

6. The IAASB is asked to consider the issues presented in **Agenda Item 6-A**, and the marked draft presented in **Agenda Item 6-C**.
7. The IAASB is asked to provide its initial reactions to **Agenda Item 6-D**.