



**Meeting:** IAASB  
**Meeting Location:** New York  
**Meeting Date:** September 16–20, 2013

# Agenda Item **2**

## **ISAE 3000 - Assurance Engagements other than Audits or Reviews of Historical Financial Information**

### **Objective of Agenda Item**

1. To consider Task Force proposals and a revised draft of ISAE 3000.<sup>1</sup>

### **Task Force**

2. The Task Force comprises the following:
  - Caithlin McCabe (Task Force Chair, IAASB Member);
  - Andrew Baigent (External member nominated by INTOSAI<sup>2</sup>);
  - Jean Blascos (IAASB Member); and
  - Wolfgang Böhm (IAASB Technical Advisor).

### **Correspondent Members**

- Bill Kinney (Former IAASB Member); and
- Roger Simnett (Former IAASB Member).

### **Activities Since Last IAASB Discussion**

3. The Task Force met physically in April 2013 and via teleconferences throughout May to August 2013.

### **Material Presented**

Agenda Item 2-A            ISAE 3000—Issues and Task Force Recommendations  
Agenda Item 2-B            Draft ISAE 3000—Clean  
Agenda Item 2-C            Draft ISAE 3000—Marked from ED-3000<sup>3</sup>

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<sup>1</sup> Proposed International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements other than Audits or Reviews of Historical Financial Information*

<sup>2</sup> International Organization of Supreme Audit Institutions

<sup>3</sup> Exposure Draft, Proposed International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements other than Audits or Reviews of Historical Financial Information*

Agenda Item 2-D	Draft ISAE 3000—Marked from April 2013
Agenda Item 2-E	Conforming Amendments - Framework <sup>4</sup> (Marked from ED-3000)
Agenda Item 2-F	Conforming Amendments – ISAE 3402 <sup>5</sup> (Marked from Extant ISAE 3402)
Agenda Item 2-G	Conforming Amendments – ISAE 3410 <sup>6</sup> (Marked from Extant ISAE 3410)
Agenda Item 2-H	Conforming Amendments – ISAE 3420 <sup>7</sup> (Marked from Extant ISAE 3420)

4. The discussion of ISAE 3000 will follow **Agenda Item 2-D**, and the IAASB is asked to refer to this version in their preparation.

#### **Action Requested**

5. The IAASB is asked to consider the issues and Task Force proposals presented in Agenda Item 2-A, and whether there are issues raised by respondents to ED-3000, in addition to those already addressed by the Task Force, that should be discussed by the IAASB.
6. The IAASB is asked to approve proposed ISAE 3000 (Revised) as a final standard, together with the conforming amendments to the Framework, ISAE 3402, ISAE 3410 and ISAE 3420.

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<sup>4</sup> International Framework for Assurance Engagements

<sup>5</sup> International Standard on Assurance Engagements (ISAE) 3402, *Assurance Reports on Controls at a Service Organization*

<sup>6</sup> International Standard on Assurance Engagements (ISAE) 3410, *Assurance Engagements on Greenhouse Gas Statements*

<sup>7</sup> International Standard on Assurance Engagements (ISAE) 3420, *Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus*