

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 3000.¹

Task Force

2. The Task Force comprises the following:
 - Caithlin McCabe (Task Force Chair, IAASB Member);
 - Andrew Baigent (External member nominated by INTOSAI²);
 - 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 ³

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

² International Organization of Supreme Audit Institutions

³ 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 ⁴ (Marked from ED-3000)
Agenda Item 2-F	Conforming Amendments – ISAE 3402 ⁵ (Marked from Extant ISAE 3402)
Agenda Item 2-G	Conforming Amendments – ISAE 3410 ⁶ (Marked from Extant ISAE 3410)
Agenda Item 2-H	Conforming Amendments – ISAE 3420 ⁷ (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.

⁴ International Framework for Assurance Engagements

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

⁶ International Standard on Assurance Engagements (ISAE) 3410, *Assurance Engagements on Greenhouse Gas Statements*

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