Agenda Item 4

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 February 2013 and conducted a further three teleconferences over March 2013.

Material Presented

- Agenda Item 4-A ISAE 3000—Issues and Task Force Recommendations
- Agenda Item 4-B Draft ISAE 3000—Clean
- Agenda Item 4-C Draft ISAE 3000—Marked from ED-3000
- Agenda Item 4-D Draft ISAE 3000—Marked from December 2012

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
Action Requested

4. The IAASB is asked to consider the issues in Agenda Item 4-A and the revised draft ISAE 3000 and provide views to assist the Task Force in finalizing ISAE 3000.

5. The discussion will follow Agenda Item 4-B, and the IAASB is asked to refer to this version in their preparation. Agenda Items 4-C and 4-D have been provided for reference.