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

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.