



**Meeting:** IAASB  
**Meeting Location:** New York  
**Meeting Date:** April 15–19, 2013

## 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.<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 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

<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

**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.