

Meeting: IAASB Meeting
Meeting Location: New York, USA
Meeting Date: December 7–11, 2015

Agenda Item

3

Auditor Reporting – Proposed ISA 810 (Revised)

Objectives of Agenda Items

1. To consider the remaining issues and the Drafting Team recommendations, as well as a revised drafts of proposed ISA 810 (Revised).¹
2. To finalize and approve the standard for submission to the Public Interest Oversight Board.

Drafting Team

3. DT-700 comprises:
 - Annette Köhler, Chair, IAASB Member
 - Brendan Murtagh, IAASB Member
 - Susan Jones, IAASB Technical Advisor
 - Denise Weber, IAASB Technical Advisor
4. Wolfgang Böhm is a Technical Advisor supporting Prof. Köhler on this project.

Activities since Last IAASB Discussion

5. DT-700 held one in person meeting and electronic correspondence to develop the agenda materials.

Material Presented

Agenda Item 3-A	ISA 810—Issues and Drafting Team Recommendations
Agenda Item 3-B	Proposed ISA 810 (Revised) (Marked from August 2015 Exposure Draft)
Supplements A-D	Compilation of Comments on August 2015 Exposure Draft (for information only)

Action Requested

6. The IAASB is asked to consider the agenda materials, including the matters for IAASB consideration in **Agenda Item 3-A**, and agree to final revisions to proposed ISA 810 (Revised).

¹ Proposed ISA 810 (Revised), *Engagements to Report on Summary Financial Statements*