



International Federation of Accountants

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Agenda Item

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Committee: IAASB
Meeting Location: San Francisco
Meeting Date: December 7-10, 2009

The Auditor’s Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements

Objective of Agenda Item

1. To approve the commencement of a project to revise ISA 720.¹

Background

2. Following consultations with stakeholders on its future strategy after the completion of the Clarity project, the IAASB resolved to include consideration of a project to revise ISA 720 as part of its 2009-2011 work program.²

Material Presented

Agenda Item 9-A ISA 720 - IAASB Project Proposal

Action Requested

3. The IAASB is asked to approve the attached project proposal to revise ISA 720.

¹ ISA 720, “The Auditor’s Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements.”

² IAASB Strategy and Work Program, 2009-2011.