



Board Meeting Summary Paper

Subject: IAASB Meeting Papers December 2008

Date: 25 November 2008

AUASB
AGENDA
ITEM NO.

5(a)

**Meeting Date:
1 December**

2008

Action Required

For Information Purposes Only

Agenda Item Objectives

1. To note the agenda for the forthcoming IAASB meeting to be held on 8-11 December 2008.
2. To consider and to provide feedback on key IAASB papers dealing with:
 - Communicating Deficiencies in Control Deficiencies
 - Review of Clarified ISAs for Consistency
 - Assurance Carbon Emission Information

Background

The next IAASB meeting will be held on 8-11 December 2008. The material presented includes papers in respect of significant items.

Material Presented

- *Agenda Item 2 Control Deficiencies
 - Agenda Item 3 Agreeing the Terms of Audit Engagements
 - *Agenda Item 4 Review of Clarified ISAs for Consistency
 - Agenda Item 5 Audit Considerations Relating to an Entity Using a Third-Party Service Organization
 - *Agenda Item 6 Assurance Carbon Emission Information
 - Agenda Item 7 Service Organizations – ISAE 3402
- * for specific discussion

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