

# Auditing Practices Board

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[www.frc.org.uk/apb](http://www.frc.org.uk/apb)

## AGENDA

**MEETING OF** : THE AUDITING PRACTICES BOARD

**DATE AND TIME** : Thursday 17 September 2009 at 9.30am

**PLACE** : Auditing Practices Board  
5<sup>th</sup> Floor Aldwych House  
London WC2B 4HN

**APOLOGIES:** D Thomas

1. Chairman's introduction\*
2. Minutes of the previous meeting
3. Auditing standards - approve of comment letter to EC on ISA adoption
4. Auditing standards - approve Clarity ISAs (UK and Ireland)
5. Auditor independence - approve consultation on non-audit services
6. Rotation - approve changes to ES3
7. Complex financial instruments - approve PN 23
8. IAASB - Assurance on controls at service organisations
9. IAASB - Assurance on carbon statements

\*Oral report