

# 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** : Tuesday 20 July 2010 at 9.30am

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

### APOLOGIES:

1. Chairman's introduction\*
2. Minutes of the previous meeting
3. Practice Note 19 – The Audit of Banks and Building Societies in the UK: approval of exposure draft
4. Ethics – finalise exposure draft and further consultation
5. Auditor scepticism
6. Practice Note 15 – The Audit of Occupational Pension Schemes in the UK: approval of exposure draft
7. Practice Note 16 – Bank Reports for Audit Purposes in the UK: approval of exposure draft
8. Audit Reports Consideration of approach for entities other than companies
9. Response to ISAE 3420 - Assurance Reports on the Process to Compile Pro Forma Financial Information Included in a Prospectus: draft response letter
10. SIR 2000 (Revised) – Public Reporting Engagements on Historical Financial Information: approval of Exposure Draft

\*Oral report