

# The Auditing Practices Board

Independent Regulation of the Accountancy Profession

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## AGENDA

**MEETING OF** : THE AUDITING PRACTICES BOARD

**DATE AND TIME** : Wednesday 21 January at 9.30am.

**PLACE** : Auditing Practices Board  
117 Houndsditch  
London EC3A 7BT

**APOLOGIES** P Smith, A Palmer

1. Chairman's Introduction
2. Minutes of the previous meeting
3. FSA Consultation Paper 203 'Review of Listing Regime' - to discuss the APB response
4. Audit Reports - to discuss an illustrative UK audit report based on the requirements of the recent exposure draft of ISA 700 (Revised)
5. Materiality - to discuss the draft of ISA 320 (Revised) that will be discussed by IAASB at its February meeting
6. Accounting estimates - to discuss the draft of ISA 540 (Revised) that will be discussed by IAASB at its February meeting

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