

Auditing Practices Board

Aldwych House, 71-91 Aldwych, London WC2B 4HN

Telephone: 020 7492 2300 Fax: 020 7492 2301

www.frc.org.uk/apb

AGENDA

MEETING OF : THE AUDITING PRACTICES BOARD

DATE AND TIME : Wednesday 21 March 2007 at 9.30am

PLACE : Auditing Practices Board
5th Floor Aldwych House
London WC2B 4HN

APOLOGIES:

Review of APB operating effectiveness

1. Chairman's Introduction
2. Minutes of the previous meeting
3. Ethics – early debate of response to IFAC on Section 290
4. ISA 580 on management representations – discussion of draft response
5. APB responses on ISA 230, 560, 610, and 720 – Finalisation
6. FRS 40 on Heritage assets – APB response to ASB
7. ISA600 on group audits – discussion ahead of April IAASB meeting
8. Material weaknesses - discussion ahead of April IAASB meeting