

# The Auditing Practices Board

117 Houndsditch  
London  
EC3A 7BT

Telephone +44 (0)20 7293 7931  
Facsimile +44 (0)20 7293 7940

<http://www.frc.org.uk/apb>

## AGENDA

**MEETING OF** : THE AUDITING PRACTICES BOARD

**DATE AND TIME** : Tuesday 23 November 2004 at 9.30am

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

## **APOLOGIES**

1. Chairman's Introduction
2. Minutes of the previous meeting
3. Ethics – discussion of key issues relating to EASE and other matters
4. ISA's (UK and Ireland) – discussion of key issues arising from consultation
5. Corporate governance – approval of Bulletin addressing recent changes to UK Listing Rules
6. SIRS
  - (a) Framework issues
  - (b) Prospective financial information – discussion of a draft SIR 300
7. References to materiality issues in the audit opinion
8. Accounting estimates – discussion of draft revisions to ISA 540
9. Insurers and Friendly Societies – approval of Bulletins addressing recent regulatory developments