

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 : Tuesday 24 July 2007 at 9.30am

PLACE : Auditing Practices Board
5th Floor Aldwych House
London WC2B 4HN 2HS

APOLOGIES:

1. Chairman's Introduction
2. Minutes of the previous meeting
3. Investment Businesses – approval of an exposure draft of PN21
4. SME audit documentation – to approve a PN26
5. Laws and regulations – agree APB response to ISA 250
6. Objectives on an audit – discuss a preliminary response to ISA 200
7. Audit evidence - ISA 500 – discuss a preliminary response to ISA 500
8. Material weaknesses in internal control - to discuss a letter from IAASB sent to the EC
9. Responses on Audit Quality