

# 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** : Wednesday 25 April 2007 at 9.30am

**PLACE** : **Herbert Smith  
Exchange House  
Primrose Street  
London EC2A 2HS**

**APOLOGIES:** R Nolan

1. Chairman's Introduction
2. Minutes of the previous meeting
3. IFAC Code of Ethics – finalise APB's response
4. ISA 580 on management representations - finalise APB's response
5. ISA 540 on accounting estimates - finalise APB's response
6. Charity Commission's Independent Examination – to discuss its possible relevance to other smaller regulated entities
7. Paper on completion and choice – to discuss the possible impact of the MPG's paper on audit quality