

Auditing Practices Board

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

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www.frc.org.uk/apb

AGENDA

Meeting of: APB SME audit sub-committee

Date and time: Thursday 6th July at 11.00am

Place: Auditing Practices Board
5th Floor, Aldwych House,
71-91 Aldwych, London WC2B 4HN

Apologies:

1. Chairman's introduction:
 - Matters arising from previous meeting
 - Update on APB current projects
 - Update on ICAEW assurance product for audit exempt companies
2. ISA 600 – Group Audits
 - Input from an SME perspective
3. ISA 315 – Understanding the entity: guidance for small entity audits
 - Update on progress in connection with IAASB Clarity project
4. SME Audit documentation guidance*
 - Review of guidance document prepared by working group
5. Any other business

Date of next meeting Wednesday 4th October.

* Papers to follow