

Meeting: IESBA
Meeting Location: New York
Meeting Date: December 10-12, 2012

Agenda Item

8

Project Proposal – Non-Assurance Services

Objective of Agenda Item

1. To consider and approve a proposal to start a project to review the non-assurance services provisions in Sections 290 and 291 of the Code to ensure that they continue to support a rigorous approach to independence for assurance services, particularly audits of financial statements.

Background

2. See the project proposal at Agenda Item 8-A.

Material Presented

Agenda Item 8-A Project Proposal – Non-Assurance Services

Action Requested

3. The IESBA is asked to approve the project proposal.