



Meeting: IAASB
Meeting Location: Teleconference
Meeting Date: January 25, 2012
6:30 a.m. – 8.00 a.m. EST

Agenda Item 1

GHG Engagements

Objective of Agenda Item

1. To consider the Limited Assurance Illustrative Report(s) to be included in the final draft of ISAE 3410¹ for the IAASB's approval in March 2012.

Task Force

2. Members:
 - Caithlin McCabe, co-Chair, IAASB Member
 - Prof. Roger Simnett, co-Chair, former IAASB Member
 - Denise Esdon, IAASB Technical Advisor
 - Dan Montgomery, IAASB Member
 - Yoichi Mori, JICPA, Japan
 - Lynton Richmond, KPMG, UK
 - Christine Schuh, PwC, Canada

Activities Since last IAASB Discussion

3. The Task Force met via teleconference to consider the comments received at the December 2011 IAASB meeting, and to finalize the revised draft of the illustrative Limited Assurance Report to be presented to the IAASB for the teleconference on January 25, 2012.

Material Presented

Agenda Item 1-A Proposed ISAE 3410 Limited Assurance Report – Issues Paper and IAASB Task Force Proposals dated January 2012

¹ Proposed International Standard on Assurance Engagements (ISAE) 3410 *Assurance Engagements on Greenhouse Gas Statements*

Action Requested

The IAASB is asked to consider the reports and Task Force proposals presented in **Agenda Item 1-A**, and to provide input and guidance to the Task Force in finalizing the illustrative Limited Assurance Reports for the proposed ISAE 3410.