



# AUASB Board Meeting Summary Paper

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**AGENDA ITEM NO.**           **9(b)**  
**Meeting Date:**               15 September 2015  
**Subject:**                     Draft AUASB submission on IAASB Exposure Draft re ISA 810  
**Date Prepared:**             3 September 2015

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**Action Required**

**For Information Purposes Only**

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## Agenda Item Objectives

To consider the draft AUASB submission on the exposure draft containing limited auditor reporting conforming amendments to ISA 810 *Engagements to Report on Summary Financial Statements*.

## Background

The IAASB released its exposure draft on 10 August 2015. The comment period closes on 2 November 2015.

## Matters to Consider

### *Part A – General*

The AUASB is asked to consider the draft submission at Agenda Item 9(b).1

### *Part B – NZAuASB*

The NZAuASB released its equivalent of the ED at the same time as the IAASB, with its comment period closing 7 October 2015.

### *Part C – “Compelling Reasons” Assessment*

N/A

The proposed changes conform with IAASB modification guidelines for NSS?  
n/a

Y     N

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**AUASB Technical Group Recommendations**

The AUASB Technical Group recommends that the AUASB approve the submission.

**Material Presented**

Agenda Item 9(b)	AUASB Board Meeting Summary Paper
Agenda Item 9(b).1	Draft AUASB submission [confidential]
Agenda Item 9(b).2	Exposure Draft ISA 810

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**Action Required**

No.	Action Item	Deliverable	Responsibility	Due Date	Status
1.	AUASB to approve submission	Approval	AUASB	15 September 2015	o/s

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