



Board Meeting Summary Paper

Subject: IAASB Consultation Paper – Assurance on a Greenhouse Gas Statement

Date: 26 November 2009

AUASB
AGENDA
ITEM NO.
10(d)(ii)

Meeting Date:
7 December

2009

Action Required

For Information Purposes Only

Agenda Item Objective

To inform the Board of the AUASB's invitation to stakeholders to comment on the IAASB's Consultation Paper on Assurance on a Greenhouse Gas Statement.

Background

The IAASB issued a Consultation Paper in October 2009 which seeks views on the development of new standard relating to Assurance on a Greenhouse Gas Statement, with comments due by 19 February 2010. This project aims to issue an exposure draft of an International Standard on Assurance Engagements for Assurance on a Greenhouse Gas Statement in 2010.

The AUASB is formulating a submission on the paper and, as part of that process, has also sought comments from Australian stakeholders which are due by 22 January 2010. These comments will be considered by the AUASB in preparing its submission which is aimed to be finalised by 12 February 2010 at the latest.

Material Presented

- Agenda Item 10(d)(ii) Board Meeting Summary Paper
- Agenda Item 10(d)(ii).1 IAASB Media Release – Consultation Paper on Assurance on a Greenhouse Gas Statement
- Agenda Item 10(d)(ii).2 IAASB Consultation Paper on Assurance on a Greenhouse Gas Statement – without Appendix (Working draft of ISAE)

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