



AUASB ASA Redrafting Timetable Summary as at: 23 February 2009

Group of Standards	Expected Month Presented to Board for Consideration	Expected Exposure Release Date	Expected Exposure Close Date	Expected Clearance Date of Standard	Current Status of Group of Standards
1	Jun-2008	31 July 2008	30 August 2008	Nov-2008	Cleared, pending final approval
2	Sep-2008	15 September 2008	15 October 2008	Dec-2008	Cleared, pending final approval
3	Oct-2008	11 November 2008	15 December 2008	Feb-2009	ED comment period closed
4	Dec-2008	5 December 2008	23 January 2009	Apr-2009	ED comment period closed
5	Feb-2009	Feb-2009	Mar-2009	Jun-2009	In progress - ED being drafted
6	Apr-2009	Apr-2009	May-2009	Jul-2009	Not yet commenced
7	Jun-2009	Jul-2009	Aug-2009	Oct-2009	Not yet commenced
ASA 100 Preamble	every meeting	Jul-2009	Aug-2009	Oct-2009	In progress -Working document
Conforming Amendments to Standards	Sept-2009 & Oct-2009	NA	NA	Oct-2009	Not yet commenced



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Group of Standards	Shortform Name	ASA Standard No.	Exposure Release Date	Exposure Close Date	Expected Approval Date of Standards	Current Status of Standard
5	The Auditor's Report on a General Purpose Financial Report	700	Feb-2009	Mar-2009	Jul-2009	In progress - ED being drafted
5	Modifications to the Opinions in the Independent Auditor's Report	705	Feb-2009	Mar-2009	Jun-2009	In progress - ED being drafted
5	Emphasis of Matter paragraphs and other matter's) paragraphs in the Independent Auditor's Report	706	Feb-2009	Mar-2009	Jun-2009	In progress - ED being drafted
5	The Auditor's Report on Special Purpose Audit Engagements	800	Feb-2009	Mar-2009	Jun-2009	In progress - ED being drafted
5	Special Considerations - Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement	805	Feb-2009	Mar-2009	Jun-2009	In progress - ED being drafted
5	Engagements to Report on Summary Financial Statements	810	Feb-2009	Mar-2009	Jun-2009	In progress - ED being drafted
5	Audit Evidence	500	Feb-2009	Mar-2009	Jun-2009	In progress - ED being drafted
5	Audit Evidence - Special Considerations for Selected Items	501	Feb-2009	Mar-2009	Jun-2009	In progress - ED being drafted



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Group of Standards	Shortform Name	ASA Standard No.	Exposure Release Date	Exposure Close Date	Expected Approval Date of Standards	Current Status of Standard
6	Comparatives	710	Apr-2009	May-2009	Jul-2009	Not yet commenced
6	Terms of Audit Engagements	210	Apr-2009	May-2009	Jul-2009	Not yet commenced
6	Communicating Deficiencies in Internal Control	265	Apr-2009	May-2009	Jul-2009	Not yet commenced
6	Audit Considerations Relating to Entities Using Service Organisations	402	Apr-2009	May-2009	Jul-2009	Not yet commenced
6	External Confirmations	505	Apr-2009	May-2009	Jul-2009	Not yet commenced
6	Using the Work of an Expert	620	Apr-2009	May-2009	Jul-2009	Not yet commenced
6	Review of an Interim Financial Report Performed by the Independent Auditor of the Entity	ASRE 2410	Apr-2009	May-2009	Jul-2009	Not yet commenced



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Group of Standards	Shortform Name	ASA Standard No.	Exposure Release Date	Exposure Close Date	Expected Approval Date of Standards	Current Status of Standard
7	Analytical Procedures	520	Jul-2009	Aug-2009	Oct-2009	Not yet commenced



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Group of Standards	Shortform Name	ASA Standard No.	Exposure Release Date	Exposure Close Date	Expected Approval Date of Standards	Current Status of Standard
7	Preamble to Australian Auditing Standards	100	Jul-2009	Aug-2009	Oct-2009	In progress - Working document
7	Quality Control for Audits of Historical Financial Information	220	Jul-2009	Aug-2009	Oct-2009	Not yet commenced
7	AUASB Glossary	N/A	N/A	N/A	Oct-2009	In progress
7	Framework for Assurance Engagements	N/A	N/A	N/A	Oct-2009	Not yet commenced
7	Foreword to AUASB Pronouncements	N/A	N/A	N/A	Oct-2009	In progress
NA	Conforming Amendments to Standards	All	N/A	N/A	Oct-2009	Not yet commenced



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