



AUASB Board Meeting Summary Paper

AGENDA ITEM NO. **14(b)**
Meeting Date: 27 February 2012
Subject: ASIC RG 230 - *Reporting on Non-IFRS Financial Information*
Date Prepared: 20 February 2012

Action Required

For Information Purposes Only

Agenda Item Objectives

To provide the AUASB a copy of the final RG 230 document issued by ASIC in December 2011.

Background

This Regulatory Guide was formerly issued Consultation Paper 150 *Disclosing financial information other than in accordance with accounting standards* which the AUASB responded to within the context of its effect on proposed ASAE 3450 *Assurance Engagements involving Corporate Fundraisings and/or Prospective Financial Information*.

Matters to Consider

The AUASB is requested to review issued RG 230. Where appropriate, RG 230 references will be included in proposed ASAE 3450 *Assurance Engagements involving Corporate Fundraisings and/or Prospective Financial Information*.

Material Presented

Agenda Item 14(b)	AUASB Board Meeting Summary Paper
Agenda Item 14(b).1	Copy of ASIC RG 230

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