



AUASB Board Meeting Summary Paper

AGENDA ITEM NO. 4(6)
Meeting Date: 24 February 2015
Subject: Auditor Reporting – IAASB Disclosures Project – Cross referencing
Date Prepared: 17 February 2015

Action Required

For Information Purposes Only

Agenda Item Objectives

To inform the AUASB of matters related to the IAASB Disclosures project in respect of cross referencing of certain disclosures out of the financial statements where permitted by the applicable financial reporting framework.

Background

1. Refer Agenda Item 4.6(a)

Matters to Consider

Part A – General

1. Refer Agenda Item 4.6(a)

Part B – NZAuASB

1. Not applicable at this stage.

Part C – “Compelling Reasons” Assessment

1. Not applicable

The proposed changes conform with IAASB modification guidelines for NSS?
N/A

Y N

Material Presented

Agenda Item 4(6) AUASB Board Meeting Summary Paper
Agenda Item 4(6)(a) Attachment to BMSP [confidential]

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