



Attachment to Board Meeting Summary Paper

Subject: Revision of Guidance Statement
GS 006 *Electronic Publication of the Auditor's Report*

Prepared by: AUASB Technical Group

Date: 27 January 2010

ATTACHMENT A

The Board is requested to review the marked up changes in the proposed Guidance Statement GS 006 (see agenda item 8(b).3) and consider the following questions:

1. Does the proposed GS appropriately address both the publication of financial information on an entity's web site and the electronic distribution of financial information?
2. Is the definition in paragraph 5 appropriate?
3. Are the implications mentioned in paragraphs 7 and 10 appropriate?
4. Are all other proposed changes, including those to the appendices, appropriate?