



Board Meeting Summary Paper

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

Date: 27 January 2010

AUASB
AGENDA
ITEM NO.

8(b)

**Meeting Date:
22 February**

2010

Action Required

For Information Purposes Only

Agenda Item Objectives

To approve the revision of Guidance Statement GS 006 *Electronic Publication of the Auditor's Report* for publication.

Background

GS 006 was issued in December 2007 and replaced AGS 1050 Audit Issues Relating to the Electronic Presentation of Financial Reports which was issued in July 2002.

Matters to Consider

With the publication of the "clarity" Auditing Standards, effective on and after 1 January 2010, it is necessary to update GS 006 to be consistent with the revised standards.

The Board is requested to review the marked up changes in the proposed Guidance Statement (see Agenda item 8(b).3) and consider the questions contained in Attachment A to this Board Meeting Summary Paper (see agenda item 8(b).1).

Staff Recommendations

Subject to changes requested by the Board, proposed GS 006 should be approved for publication.

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Material Presented

- Agenda Item 8(b) Board Meeting Summary Paper
- Agenda Item 8(b)1 Attachment to BMSP
- Agenda Item 8(b).2 Proposed Guidance Statement GS 006 [Clean Version]
- Agenda Item 8(b).3 Proposed Guidance Statement GS 006 [Marked Up Version]

Action Required

No.	Action Item	Deliverable	Responsibility	Due Date	Status
1	Approve proposed revision of GS 006 for publication	Board approval	AUASB	22 Feb 2010	o/s

Notes

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