



# Board Meeting Summary Paper

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<b>AUASB AGENDA ITEM NO. 13(e)</b>
<b>Meeting Date: 26 July 2010</b>

**Subject:** AUASB Submission – ISAE 3420  
*Assurance Reports on the Process to  
Compile Pro Forma Financial Information  
Included in a Prospectus*

**Date:** 13 July 2010

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**Action Required**

**For Information Purposes Only**

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## Agenda Item Objectives

To seek Board feedback on the AUASB's proposed submission to the IAASB regarding ISAE 3420 *Assurance Reports on the Process to Compile Pro Forma Financial Information Included in a Prospectus*.

## Background

The IAASB has requested submissions be received by 30 September 2010.

## Matters to Consider

Refer Agenda Item 13(e).1 for an issue identified by the AUASB Technical Group for feedback by the AUASB Board.

A final copy of the AUASB submission will be circulated to the AUASB Board for information once it is finalised.

## Material Presented

Agenda Item 13(e) Board Meeting Summary Paper

Agenda Item 13(e).1 Attachment to the BMSP

Agenda Item 13(e).2 Exposure Draft: *ISAE 3420 Assurance Reports on the Process to Compile Pro Forma Financial Information Included in a Prospectus*

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*This document contains preliminary views and/or staff recommendations to be considered at a meeting of the AUASB, and does not necessarily reflect the final decisions of the AUASB. No responsibility is taken for the results of actions or omissions to act on the basis of reliance on any information contained in this document (including any attachments), or for any errors or omissions in it.*

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**Action Required**

No.	Action Item	Deliverable	Responsibility	Due Date	Status
1	AUASB Board to consider issues	Resolution of issues resolved	AUASB Board	26 July 2010	O/S

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