



# Board Meeting Summary Paper

AUASB  
AGENDA  
ITEM NO.  
**9(d)(i)**

Meeting Date:  
**14 June**

**2010**

**Subject:** Proposed ISAE 3000 *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*

**Date:** 2 June 2011

**Action Required**

**For Information Purposes Only**

## Agenda Item Objectives

To distribute a copy of ISAE 3000 (Revised) *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* and explanatory memorandum for the information of the Board.

## Background

The IAASB issued ISAE 3000 (Revised) *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* for exposure at the end of April 2011. This also includes proposed consequential amendments on the International Framework for Assurance Engagements, ISAE 3402, Assurance Reports on Controls at a Service Organization and Exposure Draft of Proposed ISAE 3410, Assurance Engagements on Greenhouse Gas Statements.

The AUASB has scheduled a roundtable discussion on this topic for Tuesday 28<sup>th</sup> June 2011. Post this consultation process with AUASB constituents, a formal response on proposed ISAE 3000 will be completed for the Board's approval prior to 1 September 2011.

## Matters to Consider

The Consultation Paper is provided for information purposes only with regard to the 14 June 2011 meeting. However, the Board is requested to consider the Consultation Paper and provide AUASB Technical Group with comments to be included in the formal response by no later than 1 August 2011.

## Material Presented

Agenda Item 9(d)(i) Board Meeting Summary Paper

Agenda Item 9(d)(i).1 ISAE 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information

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