



Board Meeting Summary Paper

Subject: Responses to IAASB Exposure Drafts and Consultation Papers

Date: 6 June 2011

AUASB
AGENDA
ITEM NO.

9(e)(i)

**Meeting Date:
14 June**

2011

Action Required

For Information Purposes Only

Agenda Item Objectives

To provide the Board with a copy of the AUASB's submission on the IAASB's Exposure Draft – Proposed ISRE 2400 (Revised) *Engagements to Review Historical Financial Statements*.

Background

The AUASB submission was developed from comments provided by:

- Board members;
- Participants in the AUASB roundtable discussions (held 29 March 2011);
- Written submissions from constituents; and
- AUASB Technical Group.

Material Presented

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

Agenda Item 9(e)(i).1 Submission to IAASB

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