



# AUASB Board Meeting Summary Paper

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**AGENDA ITEM NO.**                    **9(b)**

**Meeting Date:**                    28 November 2011

**Subject:**                            IAASB Meeting 5-9 December 2011

**Date:**                                22 November 2011

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**Action Required**

**For Information Purposes Only**

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## Agenda Item Objective

To provide the Board with key papers on matters to be discussed at the IAASB meeting in December 2011.

## Background

Attached are copies of the relevant papers:

**Agenda Item 3:**                    Draft IAASB Strategy and Work Program, 2012-2014

**Agenda Item 4:**                    Using the Work of Internal Auditors

**Agenda Item 5:**                    Auditor Reporting

**Agenda Item 6:**                    Audit Quality

**Agenda Item 8:**                    Engagements to Review Historical Financial Statements

**Agenda Item 10:**                  The Evolving Nature of Financial Reporting: Disclosure and its Audit Implications – Draft Feedback Statement

**Agenda Item 11:**                  The Auditor's Responsibilities Relating to Other Information in Documents Containing and Accompanying Audited Financial Statements and the Auditor's Report Thereon

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*This document contains preliminary views and/or AUASB Technical Group 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.*

## **Matters to Consider**

The papers are provided for information and discussion purposes only.

## **Material Presented**

Agenda Item 9(b)	Board Meeting Summary Paper
	IAASB Agenda 3, 3-A
	IAASB Agenda 4, 4-A, 4-B, 4-C, 4-F, 4-I
	IAASB Agenda 5, 5-A, 5-B, 5-C
	IAASB Agenda 6, 6-A, 6-B, 6-C
	IAASB Agenda 8, 8-A
	IAASB Agenda 10, 10-A, 10-B
	IAASB Agenda 11, 11-A, 11-B

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