



# Board Meeting Summary Paper

**Subject:** IAASB ISA Implementation Monitoring Project

**Date:** 10 September 2010

AUASB  
AGENDA  
ITEM NO.

**10(a)(ix)**

**Meeting Date:  
13 September**

**2010**

**Action Required**

**For Information Purposes Only**

## Agenda Item Objectives

Please refer to the attached IFAC letter and survey questionnaire regarding the IAASB's ISA Implementation Monitoring Project: Survey of SMPs in Australia on use of the clarified ISAs on smaller audits, which follows from discussion at the IAASB-NSS meeting in June of this year.

For discussion and agreement regarding the AUASB's participation.

## Material Presented

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|-------------------------|--|
| Agenda Item 10(a)(ix)   | Board Meeting Summary Paper  |
| Agenda Item 10(a)(ix).1 | Letter from IFAC dated 11 August 2010 re IAASB ISA Implementation Monitoring Project |
| Agenda Item 10(a)(ix).2 | ISA Implementation Monitoring Project SMP Questionnaire                              |

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