



Board Meeting Summary Paper

Subject: Comfort Letters Project

Date: 31 August 2010

AUASB
AGENDA
ITEM NO.

7(b)

**Meeting Date:
13 September**

2010

Action Required

For Information Purposes Only

Agenda Item Objective

To update the Board on the Comfort Letters Project, which is aimed at developing a Standard for Comfort Letters.

Update

In early August 2010, the AUASB Technical Group provided the Comfort Letters PAG with a draft of the proposed ASAE on Comfort Letters (Requirements section). The PAG has been requested to provide their comments by mid-September 2010.

The AUASB Technical Group continues to develop the Guidance and Application Material section of the proposed Standard.

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