



AUASB Board Meeting Summary Paper

AGENDA ITEM NO. **12(d)**

Meeting Date: 12 September 2011

Subject: AUASB response to Proposed ED ISAE 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*

Date: 31 August 2011

Action Required

For Information Purposes Only

Agenda Item Objectives

To table for information, the final AUASB submission on Proposed ED ISAE 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*.

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 included 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.

In formulating its response, the AUASB sought input from the roundtable held on Tuesday 28th June and direct comments received via the AUASB website. All comments received were considered in the final submission made by the AUASB. Direct respondents via the website were: Grant Thornton, Heads of Treasuries Accounting and reporting Advisory Committee (HoTARAC), Hayes Knight and Australasian Council of Auditors-General (ACAG).

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Matters to Consider

Please note the final submission at Agenda Item 12(d).1.

Material Presented

Agenda Item 12(d) Board Meeting Summary Paper

Agenda Item 12(d).1 Final submission on proposed ED ISAE 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*

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