



AUASB Board Meeting Summary Paper

AGENDA ITEM NO. **12(b)**
Meeting Date: 9 September 2014
Subject: IAASB Meeting 15-19 September 2014
Date: 27 August 2014

Action Required

For Information Purposes Only

Agenda Item Objective

To provide the AUASB, for information, selected agenda papers for the IAASB Meeting to be held in New York on 15-19 September 2014, to be attended by the AUASB Chairman and Executive Director.

Material Presented

Agenda Item 12(b) Board Meeting Summary Paper

Agenda Item 2 Key Audit Matters

Agenda Item 2-A KAM Issues and DT Recommendations-final
Agenda Item 2-B Revised Draft ISA 701 Marked from June 20-final
Agenda Item 2-D ISA 706-Marked from June 2014 materials-final)
Agenda Item 2-E ISA 260-Marked from June 2014 materials-final

Agenda Item 3 Going Concern

Agenda Item 3-A ISA 570-Issues-final
Agenda Item 3-B Revised ISA 570 Marked from June Board Meeting final
Agenda Item 3-D ISA 570-flowchart-final

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.

Agenda Item 4 Auditor Reporting

Agenda Item 4-A ISA 700 Issues-final

Agenda Item 4-B ISA 700 Marked from June 19 Material-final

Agenda Item 4-C ISA 705-Marked from June 2014 materials-final

Agenda Item 6 IAASB Strategy for 2015-2019 and Work Plan Cover for 2015-2016

Agenda Item 6-A Strategy 2015-2019-final

Agenda Item 6-B Work Plan 2015-2016-final

Agenda Item 8 Innovation Working Group Cover

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