



# AUASB Board Meeting Summary Paper

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**AGENDA ITEM NO.**           **5(b)**  
**Meeting Date:**               15 September 2015  
**Subject:**                     Auditor Reporting – AUASB/NZAuASB Differences  
**Date Prepared:**             8 September 2015

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**Action Required**

**For Information Purposes Only**

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## Agenda Item Objectives

To inform the AUASB of the NZAuASB amendments to the enhanced auditor reporting standards.

## Background

N/A

## Matters to Consider

### *Part A – General*

Agenda Item 5(b).1 for information only.

### *Part B – NZAuASB*

Agenda Item 5(b).1 was prepared by NZAuASB staff and considered by the NZAuASB at their 2 September 2015 meeting.

### *Part C – “Compelling Reasons” Assessment*

N/A

The proposed changes conform with IAASB modification guidelines for NSS?

Y  N

## Material Presented

Agenda Item 5(b)	AUASB Board Meeting Summary Paper
Agenda Item 5(b).1	AUASB/NZAuASB Differences

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