



AUASB Board Meeting Summary Paper

AGENDA ITEM NO. **5(d)**
Meeting Date: 15 September 2015
Subject: Disclaimers in Auditor's Reports
Date Prepared: 9 September 2015

Action Required

For Information Purposes Only

Agenda Item Objectives

To provide the AUASB with an article on disclaimers in auditor's reports, for discussion.

Matters to Consider

Part A – General

Article at Agenda Item 5(d).

Part B – NZAuASB

n/a

Part C – “Compelling Reasons” Assessment

n/a

The proposed changes conform with IAASB modification guidelines for NSS?

Y N

Material Presented

Agenda Item 5(d) AUASB Board Meeting Summary Paper

Agenda Item 5(d).1 Article on Disclaimers in Auditor's Reports

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