



# AUASB Board Meeting Summary Paper

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**AGENDA ITEM NO.**     **9(a)**

**Meeting Date:**           15 September 2015

**Subject:**                 IAASB Meeting 21-25 September 2015

**Date:**                    8 September 2015

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**Action Required**

**For Information Purposes Only**

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## Agenda Item Objective

To provide the AUASB, for information and discussions, selected agenda papers for the IAASB Meeting to be held in New York on 21-25 September 2015, to be attended by the AUASB Chairman and Executive Director.

## Material Presented

Agenda Item 9(a) Board Meeting Summary Paper

### **Agenda Item 2 – Auditor Reporting - ISA 800 and ISA 805**

Agenda Item 2-F            Proposed ISA 800 (Revised) (Marked from ED)

Agenda Item 2-G            Proposed ISA 805 (Revised) (Marked from ED)

### **Agenda Item 3 - Integrated Reporting**

Agenda Item 3-A            Issues Paper: *Assurance Engagements with Regard to Integrated Reporting and Other Emerging Developments in External Reporting – Issues and Proposed Way Forward*

Agenda Item 3-B            Working Group Publication: *Exploring Assurance on Integrated Reporting and Other Emerging Developments in External Reporting*

### **Agenda Item 4 – Enhancing Audit Quality**

Agenda Item 4-A            Responding to Public Interest Calls to Enhance Audit Quality—Issues and WGs’ Recommendations

Agenda Item 4-B            Draft Invitation to Comment—Responding to Public Interest Calls to Enhance Audit Quality

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*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 6 - Data Analytics (cover page)**

**Agenda Item 7 - Financial Institutions**

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| Agenda Item 7-A | Issues and Working Group Recommendations   |
| Agenda Item 7-B | Gap Analysis of ISA 540 and Identified Audit Issues Arising From IFRS 9 and Others |
| Agenda Item 7-C | List of Possible Topics to be Included in Invitation to Comment                    |

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