



**Australian Government**  
**Auditing and Assurance Standards Board**

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Melbourne VIC 8007

19 September 2018

Mr Robert Buchanan  
Chair  
New Zealand Auditing and Assurance Standards Board  
Manners Street  
Central Wellington 6142

Dear Robert,

**AUASB Technical Group Comments on the NZAuASB Limited Scope Review Draft of NZ AS 1 *The Audit of Service Performance Information***

We are pleased to have the opportunity to comment on the NZAuASB's Limited Scope Review Draft of NZ AS 1 *The Audit of Service Performance Information*.

Overall, the Australian Auditing and Assurance Standards Board (AUASB) are very supportive of the leading role that the New Zealand Auditing and Assurance Standards Board (NZAuASB) has taken in developing and issuing a standard on the audit of service performance information (SPI) under the New Zealand reporting framework.

In formulating this response, the AUASB Chair and Technical Group (ATG) have been actively involved in the NZAuASB project to develop this standard. This involvement has included attending subcommittee meetings to monitor and provide feedback as the exposure draft has progressed, and considering implications for the Australian reporting and assurance frameworks and Australian users of this type of information.

The ATG are satisfied that the NZAuASB have dealt with the key areas raised by respondents on exposure and that these have been appropriately reflected in the draft of NZ AS 1 *The Audit of Service Performance Information*. Through our review and evaluation process the ATG have not identified any fatal flaws that make NZ AS 1 *The Audit of Service Performance Information* unworkable or would result in unintended consequences for the auditor when undertaking these engagements.

Should you have any queries regarding these comments, please do not hesitate to contact me at [mzappulla@auasb.gov.au](mailto:mzappulla@auasb.gov.au) or Marina Michaelides at [mmichaelides@auasb.gov.au](mailto:mmichaelides@auasb.gov.au).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'M Zappulla', written in a cursive style.

Matthew Zappulla  
Technical Director