



# AUASB Board Meeting Summary Paper

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AGENDA ITEM NO.           **14(e)**

Meeting Date:               27 February 2012

Subject:                      Auditing in Emerging Markets

Date:                          10 February 2012

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Action Required

For Information Purposes Only

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## Agenda Item Objectives

To note release by the Chair of the Canadian Auditing and Assurance Standards Board regarding Auditing in Emerging Markets.

AUASB to consider whether a similar release should be issued in Australia.

## Material Presented

Agenda Item 14(e)           Board Meeting Summary Paper

Agenda Item 14(e).1       Message from the Chair of the Auditing and Assurance Standards Board regarding Auditing in Emerging Markets – 8 December 2011

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## Action Required

No.	Action Item	Deliverable	Responsibility	Due Date	Status
14(e).1	Should the AUASB issue something similar?	Approval	AUASB	27 Feb 2012	

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