



# Board Meeting Summary Paper

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**Subject:** AUASB Submission to the IAASB on the Discussion Paper: *The Evolving Nature of Financial Reporting: Disclosure and Its Audit Implications*

**Date:** 3 June 2011

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<b>AUASB AGENDA ITEM NO. 9(e)(ii)</b>
<b>Meeting Date: 14 June 2011</b>

**Action Required**

**X For Information Purposes Only**

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## Agenda Item Objectives

To table the AUASB's final response to the IAASB Discussion Paper.

## Background

The IAASB issued the Discussion Paper for comment in January 2011. Submissions closed on 1 June 2011.

## Material Presented

Agenda Item 9(e)(ii)	Board Meeting Summary Paper
Agenda Item 9(e)(ii).1	AUASB Submission on the Discussion Paper

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