



AUASB Board Meeting Summary Paper

AGENDA ITEM NO. **8(b)**

Meeting Date: 10 June 2014

Subject: IAASB Meeting 16-20 June 2014

Date: 3 June 2014

Action Required

For Information Purposes Only

Agenda Item Objective

To provide the Board, for information, selected agenda papers for the IAASB Meeting to be held in New York on 16-20 June 2014, to be attended by the AUASB Chairman and Executive Director.

Material Presented

Agenda Item 8(b) Board Meeting Summary Paper

Matters Related to the Revision of ISA 700

Agenda Item 2-A ISA 700 – Issues and Drafting Team Recommendations

Agenda Item 2-C Revised Draft of ISA 700 (Marked from ED)

Agenda Item 2-D Illustrative Auditor’s Report (Marked from ED)

Agenda Item 2-E Revised Draft of ISA 705 (Marked from ED)

Agenda Item 2-F ISA 800 Series – Issues and Drafting Team Recommendations

Going Concern – Matters Related to the Revision of ISA 570

Agenda Item 3-A ISA 570 – Issues and Drafting Team Recommendations

Agenda Item 3-C Revised Draft of ISA 570 (Marked from ED)

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.

Key Audit Matters – Matters Related to the Revision of ISA 701

Agenda Item 4-A ISA 701 – Issues and Drafting Team Recommendations

Agenda Item 4-C Revised Draft of ISA 706 (Marked from ED)

Agenda Item 4-D Revised Draft of ISA 260 (Marked from ED)

Agenda Item 4-E Proposed Changes to Other ISAs as a Result of ISA 701

IAASB Strategy for 2015–2019 and Work Program for 2015–2016

Agenda Item 5-A Summary of Feedback on the IAASB’s Proposed Strategy for 2015–2019 and Work Program for 2015–2016 and Recommendations for a Way Forward

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