



AUASB Board Meeting Summary Paper

AGENDA ITEM NO. **9(a)**
Meeting Date: 25 November 2014
Subject: IAASB Meeting 1-5 December 2014
Date: 18 November 2014

Action Required

For Information Purposes Only

Agenda Item Objective

To provide the AUASB, for information, selected agenda papers for the IAASB Meeting to be held in New York on 1-5 December 2014, to be attended by the AUASB Chairman and Executive Director.

Material Presented

Agenda Item 9(a) Board Meeting Summary Paper

Agenda Item 2 – ISA 720 (the cover note has not been issued)

Agenda Item 2-A ISA 720-Issues-v2-Final

Agenda Item 2-B ISA 720-Marked last-Final

Agenda Item 3 – Auditor Reporting–Consequential Amendments to ISA 800 and ISA 805

Agenda Item 3-A Consequential Amendments to ISA 800 and 805-final

Agenda Item 3-B ISA 800 Marked from Sept 2014 Discussion-for-Final

Agenda Item 3-C ISA 805 Marked from Sept 2014 Discussion-final

Agenda Item 3-F Proposed Conforming Amendments to Other ISAs

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 4 – Quality Control – Initial Scoping

Agenda Item 4-A Quality Control Issues- final

Agenda Item 4-A Quality Control-Supplement 1

Agenda Item 4-A Quality Control-Supplement 2

Agenda Item 6 – Group Audit–Letterbox Audit Considerations

Agenda Item 6-A Letterbox Audits Discussion -final

Agenda Item 6-B Accountancy Article-Legal Letterbox (for information only)

Agenda Item 10 – Integrated Reporting Working Group

Agenda Item 10-A IRWG Presentation final

Agenda Item 10-B IRWG Briefing Paper Market Developments Integrated Reporting and Assurance

Agenda Item 11 – Process for developing IPNs

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