



# AUASB Board Meeting Summary Paper

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**AGENDA ITEM NO.**           **8(a)**  
**Meeting Date:**               21 October 2014  
**Subject:**                     AUASB Submission on IAASB Disclosures Exposure Draft  
**Date Prepared:**             8 October 2014

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**Action Required**

**For Information Purposes Only**

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## Agenda Item Objectives

To provide to the AUASB, for information only, the AUASB submission on the IAASB ED *Proposed Changes to the International Auditing Standards (ISAs)-Addressing Disclosures in the Audit of Financial Statements*.

## Background

1. The IAASB released the ED in May 2014.
2. The closing date for the IAASB submission was 11 September 2014.

## Material Presented

Agenda Item 8(a)	AUASB Board Meeting Summary Paper
Agenda Item 8(a).1	AUASB Submission on Disclosures

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