



Richard Mifsud
Executive Director
Auditing and Assurance Standards Board
Level 7, 600 Bourke Street
Melbourne VIC 3000

1 September 2014

Dear Richard

Comments on AUASB Controls Assurance Exposure Draft

Thank you for the opportunity to comment on the AUASB Controls Assurance Exposure Draft and to contribute to the continued improvement of the Australian Auditing Standards.

Overall we support the approach taken by the Auditing and Assurance Standards Board (AUASB). As we have been closely engaged and provided feedback on previous versions of the exposure draft, we do not have any further comment in relation to the current version.

Please contact me on 8603 3085 should you require any further information.

Yours sincerely

The PricewaterhouseCoopers logo is written in a cursive, handwritten style.

PricewaterhouseCoopers

A handwritten signature in black ink, appearing to read 'A. Mill'.

Andrew Mill
Partner
Client Services, Risk & Quality Leader

PricewaterhouseCoopers, ABN 52 780 433 757

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