



# AUASB Board Meeting Summary Paper

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AGENDA ITEM NO.           **12(b)**

Meeting Date:               12 September 2011

Subject:                      IAASB Meeting 19-23 September 2011

Date:                         6 September 2011

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Action Required

For Information Purposes Only

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## Agenda Item Objective

To provide the Board with key papers on matters to be discussed at the IAASB meeting in September 2011.

## Background

Attached are copies of the relevant papers:

**Agenda Item 2 & 3:** *Status and Authority of International Auditing Practice Statements and Special Considerations in Auditing Financial Instruments*

**Agenda Item 4:** *Assurance Engagements to Report on Pro Forma Financial Information Included in a Prospectus—ISAE 3420*

**Agenda Item 5:** *The Auditor's Responsibilities Relating to Other Information in Documents Containing and Accompanying Audited Financial Statements and the Auditor's Report Thereon*

**Agenda Item 6:** *ISA Implementation Monitoring*

**Agenda Item 7:** *IAASB Strategy and Work Program, 2012-2014*

**Agenda Item 9:** *Using the Work of Internal Auditors*

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*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.*

## **Matters to Consider**

The papers are provided for information and discussion purposes only.

## **Material Presented**

Agenda Item 12(b)      Board Meeting Summary Paper  
IAASB Agenda 2 & 3, 2-A, 2-B, 3-B, 3-D  
IAASB Agenda 4, 4-A, 4-B, 4-C  
IAASB Agenda 5, 5-A, 5-B  
IAASB Agenda 6, 6-A  
IAASB Agenda 7, 7-A  
IAASB Agenda 9, 9-A, 9-B, 9-C, 9-D

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