



AUASB Board Meeting Summary Paper

AGENDA ITEM NO. **12(f)**

Meeting Date: 12 September 2011

Subject: FEE Briefing Paper

Date: 6 September 2011

Action Required

For Information Purposes Only

Agenda Item Objectives

Attached is a Briefing Paper issued by FEE on *Proportionality and International Standards on Auditing (ISAs)*.

It is recommended that the AUASB consider issuing a similar document in Australia.

Material Presented

Agenda Item 12(f) Board Meeting Summary Paper

Agenda Item 12(f).1 Briefing Paper on *Proportionality and International Standards on Auditing (ISAs)*

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