

The Chairman
Auditing and Assurance Standards Board
PO Box 204
Collins Street West
Melbourne Victoria 8007
23 January 2009

Dear Ms Kelsall,

Re: Exposure Draft ED 23/08 and ED 24/08

We appreciate the opportunity to comment on the following exposure drafts (the "ED's") as developed by the Australian Auditing and Assurance Standards Board (the "AUASB"):

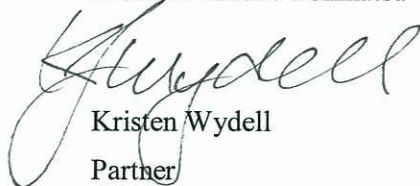
- ED 23/08 Proposed Auditing Standard ASA 530 *Audit Sampling* (Revised and Re-drafted)(Re-issuance of ASA 530).
- ED 24/08 Proposed Auditing Standard ASA 610 *Using the Work of Internal Auditors* (Revised and Re-drafted)(Re-issuance of ASA 610)

Overall, we agree with the AUASB's approach to conform to the revised International Standards on Auditing, issued by the International Auditing and Assurance Standards Board and therefore, are supportive of the main changes to the standards.

We have no comments on the individual ED's, including in respect to the five questions on which the AUASB is specifically seeking a response.

Yours sincerely,

Deloitte Touche Tohmatsu



Kristen Wydell
Partner