



10 Shelley Street
Sydney NSW 2000

PO Box H67
Australia Square 1213
Australia

ABN: 51 194 660 183
Telephone: +61 2 9335 7000
Facsimile: +61 2 9335 7001
DX: 1056 Sydney
www.kpmg.com.au

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

Our ref 5275411_1

Contact Julian Bishop (02) 9335 8749

via email: edcomments@auasb.gov.au

23 January 2009

Dear Ms Kelsall

Exposure Drafts 23/08 & 24/08

We are pleased to have the opportunity to comment on the following Exposure Drafts:

- 23/08 Proposed Auditing Standard ASA 530 *Audit Sampling*
- 24/08 Proposed Auditing Standard ASA 610 *Using the Work of Internal Auditors*

We are supportive of the overall content of these proposed standards and have no specific comments to make.

As stated in our previous comment letters on the "clarity" exposure drafts, the AUASB should carefully consider the impact and expectations that surround the implementation of these proposed standards.

We would be pleased to discuss our submission with members of the AUASB or its staff. If you wish to do so, please contact me on (02) 9335 8749.

Yours sincerely

Julian Bishop
Partner