

SENATE ORDER NO. 12

AUDITING AND ASSURANCE STANDARDS BOARD

1 July 2023 – 31 December 2023

<u>Contact:</u> Kathleen John **kjohn@aasb.gov.au** Ph: 03 9617 7637

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AUDITING AND ASSURANCE STANDARDS BOARD

<u>NEW/AMENDED FILES CREATED BETWEEN</u> <u>1 July 2023 – 31 December 2023</u>

New Files

No new paper-based files have been created from 1 July 2023 to 31 December 2023.

During the period 1 July 2023 to 31 December 2023, the Auditing and Assurance Standards Board (AUASB) met as listed below to consider developments in Australian Auditing Standards. The agenda for each meeting is available on the AUASB's website at https://www.auasb.gov.au/board-centre/board-meetings-minutes-highlights.

Board Agenda papers that aid the Board in its deliberations are prepared and stored digitally. These Board papers are classified by agenda item and are stored and may be accessed at the AUASB's website https://www.auasb.gov.au/board-centre/board-meetings-minutes-highlights.

Meeting Number	Dates
136*	14 August 2023
137*	23 August 2023
138	12 September 2023
139*	23 November 2023
140	6 December 2023

*Meetings held via videoconference only Participants attended all meetings in person and/or via videoconferencing.

Official Board minutes are published following approval at a subsequent Board meeting and may also be accessed at the AUASB's website https://www.auasb.gov.au/board-centre/board-meetings-minutes-highlights .

After two years the Board papers are transferred to the archive section of the AUASB's website which is linked from the Board page or may be accessed at https://www.auasb.gov.au/archive/board-meetings