



30 October 2015

Ms Kathleen Healy  
Technical Director  
International Auditing and Assurance Standards Board  
529 5th Avenue, 6th Floor  
New York, New York 10017

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Via electronic submission

Dear Ms Healy

**Exposure Draft: Proposed International Standards on Auditing – ISA 810 (Revised)  
*Engagements to Report on Summary Financial Statements***

CPA Australia welcomes the opportunity to respond to the above Exposure Draft. CPA Australia represents the diverse interests of more than 150,000 members in 120 countries. Our vision is to make CPA Australia the global accountancy designation for strategic business leaders. We make this submission on behalf of our members and in the broader public interest.

CPA Australia considers it appropriate for ISA 810 to be revised to reflect the enhancements in the new and revised Auditor Reporting standards and explain how those enhancements apply to an engagement to report on summary financial statements and CPA Australia supports the revisions to ISA 810 proposed.

We also agree that it is not necessary to require a statement about independence and other relevant ethical responsibilities, or disclosure of the name of the engagement partner for listed company auditor's reports on summary financial statements, which is required in the enhancements to auditor's report on the audited financial statement.

With respect to the IAASB's specific questions, CPA Australia's responses are:

*Q: Whether respondents agree with the manner in which paragraph 17 has been changed to address reference to additional information that may be included in the auditor's report on the audited financial statements, as well as the additional guidance proposed in paragraph A15 and Illustration 1 of the Appendix to proposed ISA 810 (Revised).*

A: We agree with the manner in which paragraph 17 has been changed.

*Q: Whether respondents believe any further changes to ISA 810 are necessary as a result of the new and revised Auditor Reporting standards. If so, the IAASB would like to understand respondents' rationale as to why these further changes are needed as well as views as to when the Board should develop and propose such changes in light of its other priorities.*

A: We have not identified any further changes to ISA 810 which we consider necessary.

CPA Australia does not have any further comments with respect to preparers, users, developing nations or translations and we support an effective date of periods ending on or after 15 December, 2016 to align with the new and revised Auditor Reporting standards.

If you require further information on any of our views expressed in this submission, please contact Claire Grayston, CPA Australia by email at [claire.grayston@cpaaustralia.com.au](mailto:claire.grayston@cpaaustralia.com.au).

Yours sincerely

A handwritten signature in black ink, appearing to read 'Eva Tsahuridu', written in a cursive style.

Dr Eva Tsahuridu

Manager – Accounting Policy