



Memorandum

To:	AASB members	Date:	16 August 2013
From:	Jim Paul	Agenda Item:	3.4 (M133)
Subject:	Other Business: AASB submission on IPSASB ED on Presentation	File:	

Action

For noting.

Attachments

Agenda Paper 3.4.1 AASB submission lodged on the IPSASB ED on Presentation (excluding AASB Essay 2013-1 on a Disclosure and Presentation Framework, which was included in the original submission)

Agenda Paper 3.4.2 HoTARAC submission on IPSASB ED on Presentation

Background

The attached AASB submission was finalised via the Board's IPSASB Conceptual Framework Subcommittee, as previously decided by the Board.

AASB staff considered the attached HoTARAC submission in drafting the Board's submission, and noted it does not appear to raise any significant new issues to those discussed by the Board at its July 2013 meeting.