

Agenda Item 1



Supplementary Information That Accompanies Reviewed Financial Statements and the Accountant's Review Report Thereon

Objective of Agenda Item

To vote to ballot to expose the proposed SSARS *Supplementary Information That Accompanies Reviewed Financial Statements and the Accountant's Review Report Thereon* for public comment.

Background

It is proposed that a technical correction be made to the requirements in AR-C section 90 when supplementary information accompanies reviewed financial statements and the accountant's review report thereon.

Overall Action Item

Action Requested of ARSC

ARSC is asked to consider the proposed standard and vote to expose for public comment.

Agenda Items Presented:

Agenda item 1A Draft proposed SSARS *Supplementary Information That Accompanies Reviewed Financial Statements and the Accountant's Review Report Thereon*