



**Subject:** Agenda for the 121<sup>st</sup> meeting of the AUASB  
**Venue:** Via Zoom Teleconference  
**Time:** DAY 1 - Tuesday 1 December 2020, 9:00am – 4:30pm  
DAY 2 - Friday 4 December 2020, 9:00am – 1:00pm

\* NB: Agenda Items 1 – 6 and 16 - 17 are closed sessions

Members of the public are advised that the meeting is a videoconference and public attendance is via registration only. Public should register their interest in attending the public sessions by emailing [enquiries@auasb.gov.au](mailto:enquiries@auasb.gov.au) detailing:

- Name
- Entity
- Email address and
- Details of sessions they wish to join

by no later than Wednesday 25<sup>th</sup> November. Registered attendees will be emailed Zoom videoconference details on Friday 27<sup>th</sup> November 2020.

## Day 1 – 1 December 2020

Time	Agenda Item No.
9:00am	1. Preliminary Session *
9:30am	2. FRC and Audit Quality Update *
10:00am	3. AASB Chair Update *
10:30am	<i>Morning Tea Break</i>
10:45am	4. Due Process Framework document – Review and approval *
11:45am	5. Conformance and Harmonisation Policy with NZAuASB *
12:15pm	6. COVID-19 Draft Research Report *
12:45pm	<i>Lunch Break</i>
1:45pm	7. IAASB Discussion Paper on Fraud and Going Concern
2:45pm	8. Quality Management Standards - Rollout Plan and initial consideration of compelling reasons
3:15pm	9. ISA 540 Implementation Update
3:30pm	<i>Afternoon Tea</i>
3:45pm	10. AUASB Technical Work Program 2020-21
4:15pm	11. IAASB Matters - EER Assurance Guidance
4:25pm	12. Public Sector Audit Issues (verbal update)
4:30pm	Close (Day 1)



## Day 2 – 4 December 2020

Time	Agenda Item No.
9:00am	<b>13. Due Process Framework document and Harmonisation Policy - Turnaround and Approval *</b>
9:30am	<b>14. International Matters</b>
12:00pm	Close (Day 2)