



# Public Agenda

<b>Subject:</b>	<b>Agenda for the 172nd meeting of the AUASB</b>
<b>Venue:</b>	<b>AUASB Office, Level 20, 500 Collins Street, Melbourne</b>
<b>Time:</b>	<b>Wednesday, 25 February 2026, 9:00 am – 3:45 pm</b>

Time	No.	Item	Responsibility
<b>PRIVATE SESSION</b> [Board Members, Staff Only]			
9:00 am	<b>1, 2</b>	<b>Private AUASB Discussion</b>	
<b>PUBLIC SESSION</b> [Open to Members of the Public for Virtual Attendance]			
10:10 am	<b>3</b>	<b>Welcome and Chair Update</b> <b>3.1 Declaration of interests</b> <b>3.2 Project updates *</b> <ul style="list-style-type: none"><li>Sustainability directors' declaration</li><li>GS 007 Service Organisations for Investment Management Services</li><li>Registrable Superannuation Entities</li></ul>	Doug Niven
10:25 am	<b>4</b>	<b>NZAuASB Chair's Update</b>	Graeme Pinfold
10:40 am	<i>Morning tea</i>		
11:00 am	<b>5</b>	<b>Environmental Scan and observations on December 2025 reporting season</b>	Sheryl Huang
12:00pm	<b>6</b>	<b>IAASB surveys:</b> <b>6.1 IAASB/IESBA strategy and workplan survey</b> <b>6.2 ISA 540 post implementation review survey</b>	TBD
12:30 pm	<i>Lunch</i>		
1:30 pm	<b>7</b>	<b>GS 018 Franchising Code of Conduct – Auditors' Reports</b>	Marina Michaelides
2:00 pm	<b>8</b>	<b>GS 010 Responding to Questions at an Annual General Meeting</b>	Marina Michaelides
2:30 pm	<b>9</b>	<b>Narrow Scope Amendments to AUASB Standards arising from APESB's Use of Experts Project</b>	See Wen Ewe
3:00 pm	<b>10</b>	<b>Illustrative Corporations Act Assurance Reports – next steps (e.g. additional reports, modifications) *</b>	Doug Niven
3:45 pm	<b>11</b>	<b>Close *</b>	Doug Niven

***The timing of Agenda items is subject to change on the day of the meeting.***  
***\*These items are verbal updates only and there are no associated board papers.***