



Public Agenda

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

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