



Subject: 132nd meeting of the Auditing and Assurance Standards Board
Venue: Dexus Place, Level 14, 385 Bourke Street, Melbourne (and via Zoom Teleconference)
Time: Monday 28 November 2022, 10:00 am – 4.45 pm and Tuesday 29 November 2022, 9:00 am – 12:45 pm

DAY 1

Time	Agenda Item
10:00am	0. Private Session
10.15am	1. Opening Remarks and Administrative Matters
10.45am	2 2022-23 Technical Work Plan - Update
11.15am	3 Sustainability - Update
11.45am	4 IAASB Matters - Update & Discussion
12.30pm	<i>Lunch</i>
1.15pm	4 IAASB Matters - Update & Discussion (continued)
2.00pm	5 LCE Group Audits Exposure Draft - Update
2.15pm	6 Public Sector Guidance Statement - Update
2.30pm	7 Audit Evidence Exposure Draft – Approval
3.00pm	8 Not-for-Profit Assurance (incl. GS 019 withdrawal)
3.30pm	<i>Afternoon Tea</i>
3.45pm	9 IAS 1 Changes and impact on AUASB Standards - Update
4.00pm	10 Key Audit Matters Consultation Paper - Approval
4.30pm	11 Technology PAG - Update
4.45pm	<i>Close</i>

DAY 2

Time		Agenda Item
09.00am	12	Audit Quality - Update
9.15am	13	Guest Presentation - ASIC Update (incl. Audit Inspection Report)
10.15am	14	Guest Presentation - FRC Update
10.45am		<i>Morning Tea</i>
11.00am	15	Guest Presentation - Preliminary results from Audit Committee Chair Interviews on perceptions of Audit Quality
11.45am	16	Review of 'Matters for AUASB' in ANCAAR Research Report
12.30pm	17	Other Business
12.45pm		<i>Close</i>
12.45pm		Lunch

Please Note:

The order and timing of all Agenda items is subject to change on the day of the meeting based on the views of the Chair. Agenda item 0 is a closed session for AUASB Board Members and Staff only.