



Subject: Minutes of the 169th Meeting of the Auditing and Assurance Standards Board (AUASB)
Venue: Virtual meeting by Zoom
Date: Thursday, 4 December 2025, 3:00 pm – 4:49 pm

Attendance:

AUASB Members:	Doug Niven (Chair) Graeme Pinfold (NZAuASB Chair) Merilyn Gwan Prof Noel Harding Terence Jeyaretnam	Joanne Lonergan Andrew Porter Jason Thorne Jennifer Travers Chi Mun Woo
Office of the AUASB staff:	Anne Waters Rene Herman Marina Michaelides	Arti Naidu See Wen Ewe Dr Sheryl Huang
Guests	Brenton Newlands	
Apologies	Julie Crisp (Deputy Chair)	Klynton Hankin

Minutes

(Agenda Item 1 – Minute 1814) Welcome and Chair Update

The AUASB Chair welcomed members to the 169th meeting of the AUASB.

There were no changes to the declarations of interests. The minutes for meeting 168 were approved.

(Agenda Item 2 – Minute 1815) IAASB Standards

AUASB members discussed key matters concerning agenda items for the IAASB's December meeting including:

- Revision of ISRE 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*;
- Audit evidence and risk response; and
- Inventories, external confirmations and sampling.

Close of the Meeting

The Chair closed the meeting at 4:49 pm.

Next Meeting

The AUASB will hold its next meeting virtually on 17 December 2025.

Approval

Signed as a true and correct record.

Douglas Niven
Chair

Date: 17 December 2025