



**Subject:** 133rd meeting of the Auditing and Assurance Standards Board  
**Venue:** Dexus Place, Level 14, 385 Bourke Street, Melbourne (and via Zoom Teleconference)  
**Time:** Tuesday 15 March 2023, 9:00am – 5.00pm

Members of the public can register to attend in person or via **videoconference**. Public attendees will need to register their interest in attending the public sessions by emailing [enquiries@auasb.gov.au](mailto:enquiries@auasb.gov.au) detailing:

- Name
- Entity
- Email address
- The Agenda numbers of the public sessions they wish to attend and
- Confirm if attendance will be in person or via videoconference

by no later than Friday 10 March 2023. Registered attendees will be provided the relevant zoom details prior to the meeting.

Time	Agenda Item
09.00am	<b>0. Private Session</b>
09.15am	<b>1. Preliminary Session</b>
9:45am	<b>2. FRC and Audit Quality Update *</b>
10:00am	<b>3. Treasury Update - Climate-related financial disclosure</b>
10:30am	<b>4. AASB Update (incl. Climate and Sustainability)</b>
11:00am	<i>Morning Tea</i>
11:15am	<b>5. Sustainability Assurance - Review of IAASB Draft</b>
12:15pm	<b>6. IAASB Update &amp; Discussion</b>
1:00pm	<i>Lunch</i>
1:45pm	<b>7. 2022-23 AUASB Technical Work Plan Update</b>
2:00pm	<b>8. GS 023 – Engagement Leader Guidance - Approval</b>
2:30pm	<b>9. AUASB Amending Standard for AASB 101 update and other changes - Approval</b>
2:45pm	<b>10. Not-for-Profit Guidance &amp; withdrawal of GS 019 - Approval</b>
3:15pm	<i>Afternoon Tea</i>
3:30pm	<b>11. IAASB Strategy and Work Plan – AUASB Submission</b>
4:00pm	<b>12. ISA 500 Audit Evidence – Review and Update</b>
4:15pm	<b>13. KAM reporting beyond Listed Entities – Update *</b>
4:30pm	<b>14. GS 007 Information Gathering – Update *</b>
4:45pm	<b>15. Other Business *</b>
5:00pm	<i>Close</i>

**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.*

*\*These items are verbal updates only and there are no associated papers.*