



<b>Subject:</b>	<b>Agenda for the 140th meeting of the AUASB</b>
<b>Venue:</b>	<b>Dexus Place, Level 14, 385 Bourke Street, Melbourne</b>
<b>Time:</b>	<b>Wednesday 6 December 2023, 9:00 am – 5:00 pm</b>

Members of the public can register to attend 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 Tuesday 5 December 2023. Registered attendees will be provided the relevant zoom details prior to the meeting.

Time	Agenda Item No.
<b><i>PRIVATE SESSIONS [BOARD MEMBERS AND STAFF ONLY]</i></b>	
9:00am	<b>1. Preliminary Matters – Opening and Chair Update #</b>
9:10am	<b>2. Treasury Update – FRC/AASB/AUASB Changes * #</b>
9:40am	<b>3. Quality Management Standards and Code of Ethics #</b>
10:40am	<i>Morning Tea</i>
<b><u>Sustainability Assurance</u></b>	
10:55am	<b>4. Treasury Update – Climate-related financial disclosures * #</b>
11:15am	<b>5. AASB Update – Climate-related financial disclosures * #</b>
11:25am	<b>6. AUASB Update #</b>
<b><i>PUBLIC SESSIONS</i></b>	
12:15pm	<b>7. Continuation of Preliminary Matters –Chair Update, Matters Arising from previous meetings</b>
12:25pm	<b>8. NZAuASB Update *</b>
12:30pm	<i>Lunch</i>
<b><u>Audit Quality Matters</u></b>	
1:15pm	<b>FRC Update (Including FRC Audit Quality Report) *</b>
<b><u>Sustainability Assurance</u></b>	
1:45pm	<b>9. Update on Deakin-AUASB Academic Workshop and Research Report</b>



Time	Agenda Item No.
1:55pm	10. AUASB Update and Workplan
2:45pm	11. AUASB Meeting Dates for 2024 *
	<b><u>Domestic AUASB Matters</u></b>
2:55pm	12. Less Complex Entities Standard – Approach in Australia
3:20pm	13. Update on 2023-24 AUASB Work Plan (Excluding Sustainability Assurance)
3:30pm	<i>Afternoon Tea</i>
	14. Listed Entity and PIE (Track 1) – Audit Reports
	<b><u>IAASB Matters</u></b>
3:45pm	15. Listed Entity and PIE (Track 2) – Alignment of Definitions and Key Concepts with Code of Ethics
4:05pm	16. Fraud – ISA 240 ED
4:20pm	17. IAASB Strategy and Work Plan for 2024-27
4:35pm	18. Audit Evidence
	<b><u>Other Matters</u></b>
4:45pm	19. Other Business *
5:00pm	20. Close

**Note - The order and timing of all Agenda items is subject to change on the day of the meeting.**

**# - Private Sessions are closed sessions for AUASB Board Members and Staff only.**

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