



Subject: Agenda for the 152nd meeting of the AUASB
Venue: Dexus Place, Level 6, 80 Collins Street, Melbourne
Time: Tuesday 10 September 2024, 9:00 am – 5:00 pm

Public gallery attendance will be by videoconference only. Members of the public wishing to join the public sessions must register their interest by COB Monday 9 September, by emailing enquiries@auasb.gov.au, detailing:

- Name
- Entity
- Email address and
- The Agenda Number for the sessions they wish to observe.

Only attendees that have pre-registered will be provided with registration details to join the Zoom videoconference.

| Time | No. | Item | Responsibility |
|---|--------------------|--|--------------------------------|
| PRIVATE SESSION [<i>Board Members, Staff Only</i>] | | | |
| 9:00 am | 1 | Introduction, Declaration of Interests and Minutes of Previous Meetings | Doug Niven |
| PUBLIC SESSION [<i>Open to Members of the Public for Virtual Attendance</i>] | | | |
| 9:30 am | 2 | Welcome and Action Items | Doug Niven |
| 9.40 am | 3 | NZAuASB update * | Marje Russ |
| 9.50 am | 4 | Environmental Scan | Anne Waters / Rebecca Mattocks |
| 10:20 am | 5 | IAASB papers 5.1 Assurance over Sustainability Information (ISSA 5000) | Rene Herman |
| 10:35 am | <i>Morning Tea</i> | | |
| 10.50 am | 5 | IAASB Matters Update (continued) 5.2 Going Concern (ISA 570) and Fraud (ISA 540) (including auditor's report) 5.3 Listed Entity & PIE (Track 2) | Rene Herman |
| 11.30 am | 6 | Sustainability Assurance 6.1 Draft Assurance Phasing ED | Anne Waters / Rebecca Mattocks |
| 12.30 pm | <i>Lunch</i> | | |

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|---------|-----------|--|---------------------------|
| 1.30 pm | 6 | Sustainability Assurance (continued) 6.2 Consultation Paper: Direct Assistance by Internal Audit 6.3 'Other Matters' update | Rene Herman / See Wen Ewe |
| 2.00 pm | | | Marina Michaelides |
| 2.15 pm | 7 | Guidance Statements Review | See Wen Ewe / Rajen Pilay |
| 2.45 pm | 8 | Workplan 8.1 Overall Workplan 8.2 Sustainability Workplan | Anne Waters |
| 3.15 pm | | | 9 |
| 3.30 pm | 10 | Close | Doug Niven |

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

*** - These items are verbal**