



<b>Subject:</b>	<b>Agenda for the 173rd meeting of the AUASB</b>
<b>Venue:</b>	<b>Virtual meeting by Zoom</b>
<b>Time:</b>	<b>Friday, 13 March 2026, 9:00 am –12:00 pm</b>

Time	No.	Item	Responsibility
9:00 am	1	<b>Welcome and Chair Update</b> <b>1.0 Declaration of interests</b> <b>1.1 Minutes of meeting 172</b> <b>1.2 Other matters *</b>	Doug Niven
9:10 am	2	<b>IAASB Standards</b> <b>2.1 ISRE 2410</b> <b>2.2 Audit Evidence and Risk Response</b> <b>2.3 Targeted Other Standards in ISA 500 Series</b> <b>2.4 Sustainability and other assurance</b> <b>2.5 Technology*</b>	Rene Herman See Wen Ewe
10:30 am <i>Morning tea</i>			
10:40 am	2	<b>IAASB Standards (continued)</b>	Rene Herman See Wen Ewe
11:55 am	3	<b>Close *</b>	Doug Niven

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

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