



Subject:	Agenda for the 155th meeting of the AUASB
Venue:	Virtual via Zoom Teleconference
Time:	Monday 16 December 2024, 11:45 am – 5:00 pm

Time	No.	Item	Responsibility
PRIVATE SESSION [Board Members, Staff Only]			
11:45 am	1	Introduction	
12:00 pm	2	Private Discussion	
PUBLIC SESSION [Open to Members of the Public for Virtual Attendance]			
1.00 pm	3	Welcome and Chair Update *	Doug Niven
1.05 pm	4	Australian equivalent of ISSA 5000 General Requirements for Sustainability Assurance Engagements 4.1 Firm quality management and relevant ethical requirements, including 'at least as demanding' test 4.2 Direct assistance from internal audit 4.3 Re-exposure	Rene Herman Channa Wijesinghe, APESB Chief Executive Officer
1:45 pm	<i>Lunch</i>		
2.10 pm	4	Australian equivalent of ISSA 5000 (continued)	Rene Herman
2.35 pm	5	Proposed sustainability assurance phasing – consideration of options	Anne Waters
4.35 pm	6	Revised ASAE 3500 Performance Engagements	Johanna Foyster
4.45 pm	7	Revised ASA 102 Compliance with Ethical Requirements when Performing Audits, Reviews and Other Assurance Engagements – update for June 2023 Code of Ethics	See Wen Ewe
4:55 pm	8	Close	Doug Niven

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

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