



Subject:	Agenda for the 166th meeting of the AUASB
Venue:	AUASB Offices, Melbourne
Time:	Tuesday, 14 October 2025, 9:00 am – 4:45 pm

Time	No.	Item	Responsibility
9:00 am	1	Welcome and Chair Update 1.0 Declaration of interests 1.1 Other matters *	Doug Niven
9:10 am	2	Environmental scan	Sheryl Huang
9:30am	3	Exposure Draft – Amendments ASSA 5010 on Sustainability Assurance Phasing: <ul style="list-style-type: none"> Directors’ Declaration Voluntary early reporting under the Corporations Act 	Tim Austin
<i>10:30 am Morning tea</i>			
10:45 am	4	Exposure Draft - ASSA 5000 Corporations Act specific Illustrative Assurance Reports	Tim Austin
11:45 am	5	Amendments to ASSA 5000 re separate auditors for financial and sustainability reports	Jeff Muir
<i>12:45 pm Lunch</i>			
1:45 pm	6	Guidance Statements update (verbal update)	Doug Niven / Jeff Muir
2.05 pm	7	Revised ASA 240 <i>Fraud</i> and amendments to ASA 101 <i>Preamble to AUASB Standards</i>	See Wen Ewe
<i>2:35 pm Afternoon tea</i>			
2:50 pm	8	8.1 AUASB 2025-9: <ul style="list-style-type: none"> Narrow scope amendments - listed entity definitions ASA 570 <i>Going Concern</i> amendments 8.2 Amendments to other standards from listed entity definitions 8.3 AUASB 2025-8 - Amendments to ASRE 2410 and ASA 101 Preamble	See Wen Ewe
3:50 pm	9	Close *	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.