



Subject:	Agenda for the 156th meeting of the AUASB
Venue:	Virtual
Time:	Tuesday 28 January 2025, 12:00 pm – 3:30 pm

Time	No.	Item	Responsibility
PRIVATE SESSION [Board Members, Staff Only]			
12:00 pm	1	Introduction and private discussion (including minutes of meeting 155)	Doug Niven
PUBLIC SESSION [Open to Members of the Public for Virtual Attendance]			
12:10 pm	2	Welcome and Chair Update *	Doug Niven
12:15 pm	3	Direct assistance by internal audit in sustainability assurance engagements <ul style="list-style-type: none"> • Presentation by Institute of Internal Auditors • Board discussion 	Rene Herman
12:45 pm	4	ASSA 5000 General Requirements for Sustainability Assurance Engagements <ul style="list-style-type: none"> 4.1 Proposed ASSA 5000 4.2 How matters in AUASB submission were addressed by the IAASB 4.3 Australian changes to ISSA 5000 4.4 ASSA 5000 Basis for Conclusions <ul style="list-style-type: none"> 4.4.1 ASSA 5000 Basis for Conclusions 4.4.2 ISSA 5000 Basis for Conclusions 4.5 Decision on re-exposure 4.6 Conforming amendments: <ul style="list-style-type: none"> 4.6.1 Proposed ASA 2025-2 Amendments to Australian Auditing Standards 4.6.2 Amendments to non-Corporations Act standards 4.6.3 Revised ASA 101 Preamble to AUASB Standards 4.6.4 ASA 101 Explanatory Statement 4.7 ASSA 5000/ASA 2025-2 Explanatory Statement 	Anne Waters Rene Herman Marina Michaelides See Wen Ewe
2:15 pm	<i>Break</i>		
2:30 pm	5	ASSA 5010 Timeline for Audits and Reviews of Information in Sustainability Reports under the Corporations Act 2001 – approval of/comments on: <ul style="list-style-type: none"> 5.1 Proposed ASSA 5010 5.2 ASSA 5010 Explanatory Statement 5.3 ASSA 5010 Basis for Conclusions 	Anne Waters
3:00 pm	6	PIE Track 1 - approval of/comments on: <ul style="list-style-type: none"> 6.1 Proposed ASA 2025-1 6.2 ASA 2025-1 Explanatory Statement 6.3 ASA 2025-1 Basis for Conclusions 	See Wen Ewe
3:25 pm	7	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.**