



Subject: Agenda for the 109th meeting of the AUASB
Venue: The Portside Centre, Level 5, 207 Kent Street, Sydney
Time: Wednesday 12 June 2019 9:30am – 5:30pm and
Thursday 13 June 2019 8:45am – 4:30pm

* NB: Agenda items 1, 7, 14 & 15 are closed sessions

DAY 1

Time	Agenda Item No.
9.30am	1. Preliminary Session*
	1.1 Welcome (verbal update)
	1.2 AUASB Declarations of Interest
	1.3 Approval of Minutes of Previous AUASB Meetings
	1.4 Matters Arising from Previous Meetings
	1.5 AUASB Speaking Register
	1.6 Update from the AUASB Chair (verbal update)
	1.7 AUASB Meeting Register
	1.8 NZAuASB Update (verbal update)
10:15am	2. IAASB June 2019 Meeting
	2.1 ISA 315 <i>Risks of Material Misstatement</i>
11:00am	<i>Morning Tea</i>
	2.2 ISA 600 <i>Group Audits</i>
	2.3 Audit Evidence
	2.4 ISRS 4400 <i>Agreed Upon Procedures</i>
12:45pm	<i>Lunch</i>
1:30pm	2.5 Auditor Reporting Implementation Review
	2.6 Other IAASB Items (verbal update)
2:00pm	3. Quality Management Standards Submission
3:45pm	<i>Afternoon Tea</i>
4:00pm	4. GS 005 Using the Work of a Management's Expert [Draft]
4:30pm	5. Guidance Statement Revision Plan
5:15pm	6. GS 008 Project Plan
5:30pm	Day 1 Close



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DAY 2

Time	Agenda Item No.
	7. FRC / Audit Quality Update*
8:45am	<ul style="list-style-type: none">• FRC Update (verbal update)• Future AUASB/FRC collaboration on Audit Quality• UK Audit Developments• Monitoring Group update• NZ FMA Perceptions of Audit Quality Report• AUASB Discussion on ACC and Investor Surveys
10:00am	8. AUASB EER Submission
10:45am	<i>Morning Tea</i>
11:00am	9. Not-For-Profit Sector Auditing and Assurance Issues
	10. Auditor implications arising from AASB ED's on Removal of Special Purpose Accounts
	11. Public Sector PAG Update
	12. AUASB Forward Agenda
	13. Other Business
	13.1 EISS Strategy
	13.2 Submission on IAASB Proposed 2020-23 Strategy
	13.3 Revision of APRA Approved Audit Forms (verbal update)
	13.4 2020 AUASB Meeting Dates (verbal update)
12:30pm	14. AUASB Review*
1:00pm	<i>Lunch</i>
	15. AUASB/AASB Joint Meeting*
1:30pm	<ul style="list-style-type: none">• Welcome and introduction• Update on last joint meeting held June 2018• Review of strategic plan• Board processes discussion• Next steps
4:pm	Day 2 Close