



AUASB Board Meeting Summary Paper

AGENDA ITEM NO. **8.2**

Meeting Date: Wednesday 6 March 2019

Subject: AUASB Technical Group presentations at CA ANZ Audit Conferences

Date Prepared: 26 February 2019

Action Required

For Information Purposes Only

Agenda Item Objectives

1. Inform AUASB members about upcoming presentations by the AUASB Chair, Deputy Chair and Technical Group (ATG) staff at the 2019 Chartered Accountants Australian New Zealand (CA ANZ) Audit Conferences being held in different locations from March – June 2019.

Background

1. In October and November 2018 the AUASB Chair and ATG held discussions with representatives responsible for the 2019 CA ANZ Audit Conferences. Mutually agreed topics which the AUASB could present were identified and confirmed. Representatives from the AUASB will present at the conferences as described below.
2. Whilst there has been some AUASB involvement in the CA ANZ Audit Conference in past years (e.g. Justin Reid was included on an audit quality panel in Melbourne in April 2018), this is the first time in some years we have been part of the planning process, working with the conference organisers to promote current AUASB topics.
3. The CA ANZ Audit Conferences represent not only an excellent opportunity to engage with Australian audit and assurance practitioners (particularly those from the small / medium practice sector who are the prime audience for these conferences), it also supplements our current outreach activities on a number of major AUASB projects.

CA ANZ Audit Conference AUASB Presentations

4. The AUASB will be represented at each CA ANZ Audit Conference by the following board members and staff presenting on the following topics:

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| Topic | Presenter |
|--|---|
| Why is Audit Quality constantly subject to question | Matthew Zappulla (BNE) Robin Low (SYD) Roger Simnett (MEL) |
| Auditing Accounting Estimates under the revised ASA 540, Quantum change or not? | Rene Herman |
| ASA 315 Proposed changes: How to assess Audit risk in a smaller client environment | Matthew Zappulla (BNE) Anne Waters (SYD / MEL) |
| Smaller Audit Engagements: What do you want from the IAASB? | Matthew Zappulla (BNE / SYD) Roger Simnett (MEL) |

5. The dates and locations are:
Brisbane 19 March 2019
Sydney 9 and 10 April 2019
Melbourne 7 and 8 May 2019
6. Additional CA ANZ Audit Conferences are also being organised in Adelaide and Perth in May and June 2019. The AUASB will be involved in each of these conferences, however the nature and extent of our involvement is yet to be finalised.

Material Presented

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