

AUASB WORK PLAN OVERVIEW (2 February 2026)

AREA	DETAILS	DOMESTIC/ INTERNATIONAL	STANDARDS/ GUIDANCE/ SUPPORT	PRIORITY	RESOURCES	TIMING
SUSTAINABILITY ASSURANCE	Possible amendments to ASSA 5010 re Directors' Declaration	Domestic	Standards	High	High	Feb 2026
	Guidance & monitoring	Domestic	Guidance	High High High Low High Medium	High High High High High Medium	See Sustainability plan on next page
	Implementation support & education	Domestic	Support	High	Medium	
FINANCIAL REPORT AND OTHER ASSURANCE	IAASB/IESBA Workplan 2026-2030	International	Standards	High	Medium	2026
	PIE Track 2 Pt 1, experts re ethics, etc	International	Standards	Low	Low	Nov 2025
	PIE Track 2 Pt 2	International	Standards	Medium	Medium	2026-7
	Going Concern & Fraud	International	Support	Medium	Low	Q1 2026
	Audit Evidence, Risk Response, SAPs	International	Standards	High	Medium	2026-7
	Inventories, Confirmations	International	Standards	High	Medium	2026-7
	Technology	International	Guidance	Medium	Medium	2026-7
	ISA 540 PIR	International	Standards	Low	Low	2026-7
	ISRE 2410 <i>Interim reviews</i>	International	Standards	Medium	High	2026-7
	Support for other IAASB projects	International	Standards	Medium	High	2027
	GS 002 <i>Registrable super'n entities</i>	Domestic	Guidance	Medium	Medium	Q2 2026
	GS 007 <i>Investment service organisations</i>	Domestic	Guidance	Medium	High	Q2 2026
	GS 010 <i>Questions at AGMs</i>	Domestic	Guidance	Low	Low	2026
	GS 011 <i>Access to working papers</i>	Domestic	Guidance	Low	Low	Feb 2026
	GS 013 & GS 014 <i>Managed schemes</i>	Domestic	Guidance	Low	Low	2026
	GS 015 <i>Associates</i>	Domestic	Guidance	Low	Low	2026
	GS 018 <i>Franchisor solvency</i>	Domestic	Guidance	Medium	Medium	2026
	GS 023 <i>Public sector</i>	Domestic	Guidance	Low	Low	2026
	Cybersecurity	Domestic	Guidance	Medium	Low	2026
	RSE investment values	Domestic	Guidance	Medium	Medium	2025-6
	FRC Audit Review Working Group	Domestic	Support	Low	Low	2025-6
BOTH	IAASB work plan and projects	International	-	Low	High	2026-7
	Website refresh	Domestic	-	Medium	Medium	2026
	Stakeholder engagement	Domestic	-	High	High	Ongoing
	Legislation and reform	Domestic	-	High	High	Mid 2026

SUSTAINABILITY ASSURANCE

AUASB IMPLEMENTATION SUPPORT, GUIDANCE AND EDUCATION OVERVIEW (2 February 2026)

