



Public Agenda

Subject:	Agenda for the 177th meeting of the AUASB
Venue:	AUASB Offices, Level 20, 500 Collins Street, Melbourne Vic 3000
Time:	Wednesday, 12 August 2026, 9:30 am – 5:00 pm

Time	No.	Item	Responsibility
PUBLIC SESSION [Open to Members of the Public for Virtual Attendance]			
9:30 am	1	Welcome and Chair Update * Declaration of interests Klynton Hankin Updates * - Treasury consultation papers - Legal advice on Illustrative Corporations Act sustainability reports - Merger of AASB/AUASB/FRC - Sustainability assurance matters	Doug Niven
9.50 am	2	NZAuASB Chair update	Graeme Penfold
10:05 am	3	Environmental scan and market developments	Sheryl Huang
11:00 am Morning tea			
11:15 am	4	Revised GS 007 Audit Implications of the Use of Service Organisations for Investment Management Services	Arti Naidu
12:30pm	5	Project plan - Assurance work on valuation of investments in unlisted externally-managed Managed Investment Schemes	Arti Naidu
1:00 pm Lunch			
1:45 pm	6	Draft Information Sheet <i>Financed emissions and data sourced from an external data provider</i>	Arti Naidu
2:30 pm	7	ISRE 2410 Interim Financial Information ED submission	Marina Michaelidis
3:10 pm	8	Audit evidence and risk response exposure draft (Revised ISAs 500, 330 & 520)	Rene Herman / Jeff Muir
3:30 pm Afternoon tea			
3:30 pm	9	Revised GS 023 Special Considerations - Public Sector Engagements - update for revised ASA 570	Johanna Foyster
4:00 pm	10	Update on revising ASRE 2405 & ASRE 2415	See Wen Ewe
4:15 pm	11	Withdrawal of <i>Forward to AUASB Pronouncements</i>	Johanna Foyster
4:30 pm	12	Close *	Doug Niven

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.***