Australian Government
Auditing and Assurance Standards Board

PublicAgenda

Subject:	**Agenda for the 180th meeting of the AUASB**
Venue:	**AUASB Office, Level 20, 500 Collins Street, Melbourne VIC 3000**
Time:	**Wednesday, 11 Wednesday 2026, 9:00 am – 5:00 pm**

Time	No.	Item	Responsibility
		PRIVATE SESSION *[Board members and staff only]*	
		PUBLIC SESSION *[Open to Members of the Public for Virtual Attendance]*	
10:00 am	**3**	**Financed emissions data sourced from an external data provider**	Arti Naidu
10:30 am	**4**	**Draft ED on amending ASSA 5010 for:** • **Entities moving between reporting groups** • **Directors' declaration - entity's 'reasonable steps'**	Tim Austin
11:00 am	*Minute of Silence*		
11:01 am	*Morning tea*		
11:15 am	**4**	**Draft ED on amendments to ASSA 5010 (continued)**	Tim Austin
11:30am	**5**	**Sustainability assurance guidance**	Doug Niven
12:00 am	**6**	**Amended GS 023 *Special Considerations – Public Sector Engagements***	Rene Herman
12:20 am	**7**	**Revised Joint AASB/AUASB *Going Concern and Related Assessments* guidance**	Tim Austin
12:45 pm	*Lunch*		
1:30 pm	**8**	**Updated Glossary**	See Wen Ewe/ Sheryl Huang
2:00 pm	**9**	**Valuation of indirectly-held externally-managed investments through unlisted entities – Update ***	Arti Naidu
2:15 pm	**10**	**GS 007 *Audit Implications of the Use of Service Organisations for Investment Management Services* – Update ***	Arti Naidu
2:30 pm	**11**	**Audit Evidence and Risk Response Consultation Paper**	Jeff Muir
2:30 pm	**12**	**Summary of open projects/matters**	Doug Niven
4:50 pm	**13**	**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.***