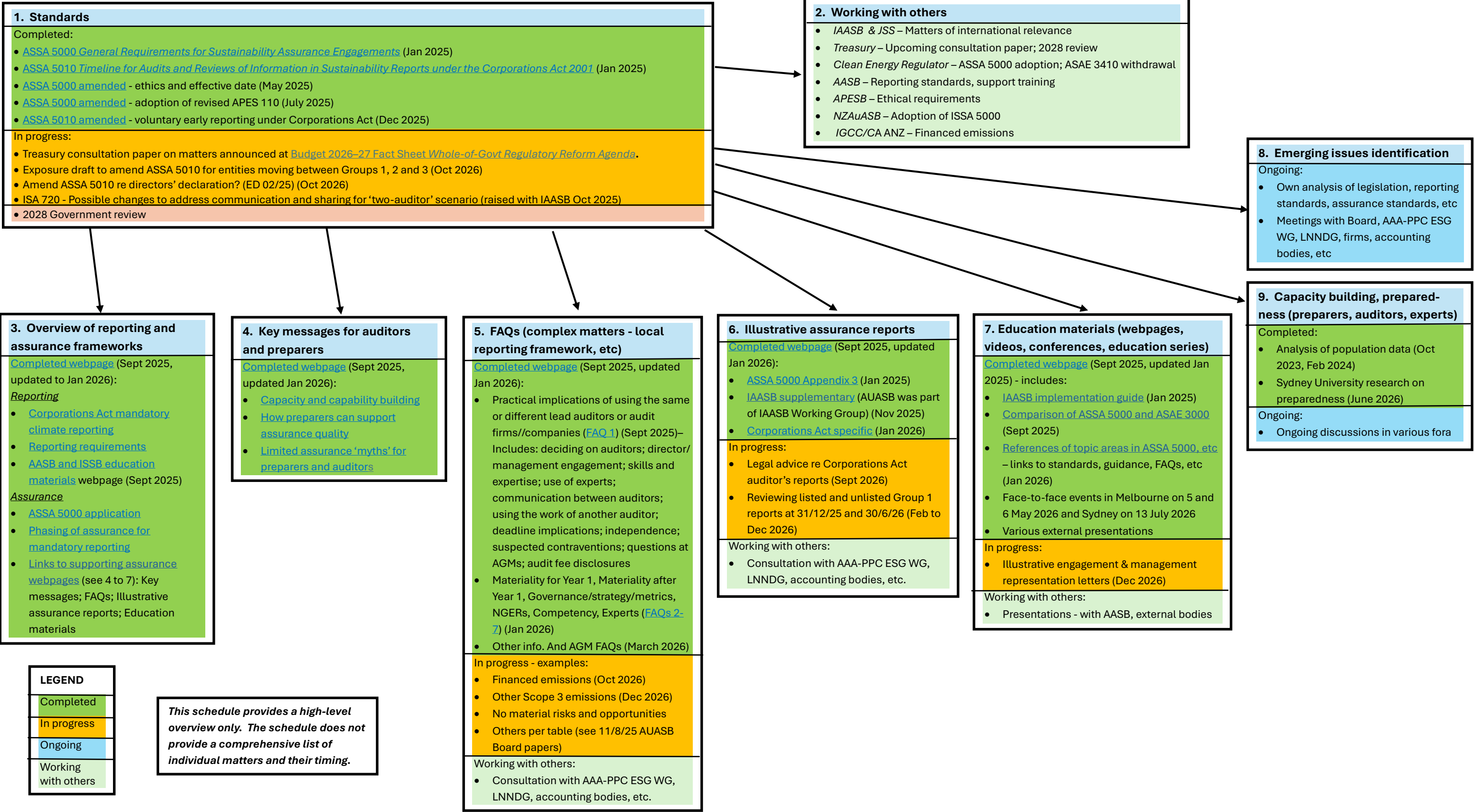


AUASB WORK PLAN OVERVIEW (20 August 2026)

AREA	DETAILS	DOMESTIC/ INTERNATIONAL	STANDARDS/ GUIDANCE/ SUPPORT	PRIORITY	RESOURCES	TIMING
SUSTAIN- ABILITY	1. Guidance/education – Financed emissions, etc	Domestic	Guidance	Medium	Medium	Q3-Q4 2026
	2. Treasury consultation	Domestic	TBD	High	High	Q3 2026
	3. Directors' declaration - entity's 'reasonable steps'	Domestic	Standards	High	High	Q3 2026
FINANCIAL REPORTING	4. Audit Evidence, Risk Response, Analytical Procedures	International	Standards	High	Medium	2026-7
	5. Inventories, Confirmations	International	Standards	High	Medium	2026-7
	6. Technology	International	Guidance	Medium	Medium	2026-7
	7. PIE Track 2 Pt 2	International	Standards	High	Medium	2026-7
	8. Valuation of investments in external unlisted MISs & RSE matters	Domestic	Guidance	High	Medium	Q4 2026
	9. GS 007 <i>Investment service organisations</i>	Domestic	Guidance	Medium	High	Q3 2026
	10. ISA 540 Estimates (post implementation review)	International	Standards	Low	Low	2026-7
	11. ISRE 2410 <i>Interim reviews</i>	International	Standards	Medium	High	2026-7
	12. Going Concern & Fraud	International	Support	Medium	Medium	Q4 2026
	13. Cybersecurity	Domestic	Guidance	Medium	Low	2026
	14. Digital reporting	International	Guidance	Low	Low	2027
	15. Minor matters - GS 015 <i>Associates</i> , GS 022 <i>Grant Acquisitions</i> , etc, GS 023 <i>Public Sector</i> , ASRE 2405 and ASRE 2415, Framework, Glossary	Domestic/ International	Guidance	Low	Low	Q4 2026
OTHER	16. Managed Investment Scheme compliance plan audits	Domestic	Guidance	High	High	2029
GENERAL	17. Treasury options paper	Domestic	-	High	High	2026-7
	18. FRC/AASB/AUASB merger	Domestic	-	High	High	Q4 2026
	19. IAASB work plan 2028/31	International	-	High	High	2026-7

AUASB SUSTAINABILITY ASSURANCE GUIDANCE/EDUCATION OVERVIEW (20 August 2026)





ATTACHMENT: SUSTAINABILITY ASSURANCE PHASING - CORPORATIONS ACT (ASSA 5010) - SIMPLIFIED

Years commencing	Year 1	Year 2	Year 3	Year 4 onwards
Group 1	1/1/25 to 30/6/26	1/7/26 to 30/6/27	1/7/27 to 30/6/28	1/7/28 to 30/6/29
Group 2	1/7/26 to 30/6/27	1/7/27 to 30/6/28	1/7/28 to 30/6/29	1/7/29 to 30/6/30
Group 3	1/7/27 to 30/6/28	1/7/28 to 30/6/29	1/7/29 to 30/6/30	1/7/30 to 30/6/31
• Governance • Strategy - Risks and opportunities (AASB S2.9(a), 10(a) & 10(b)) • Scope 1 and 2 emissions	Limited	Limited	Limited	Reasonable
• Strategy – Risks and opportunities (other) • Climate resilience assessments / Scenario analysis • Transition plans • Risk management • Other metrics and targets	None	Limited	Limited	Reasonable
• Scope 3 emissions	N/A	Limited	Limited	Reasonable

fa