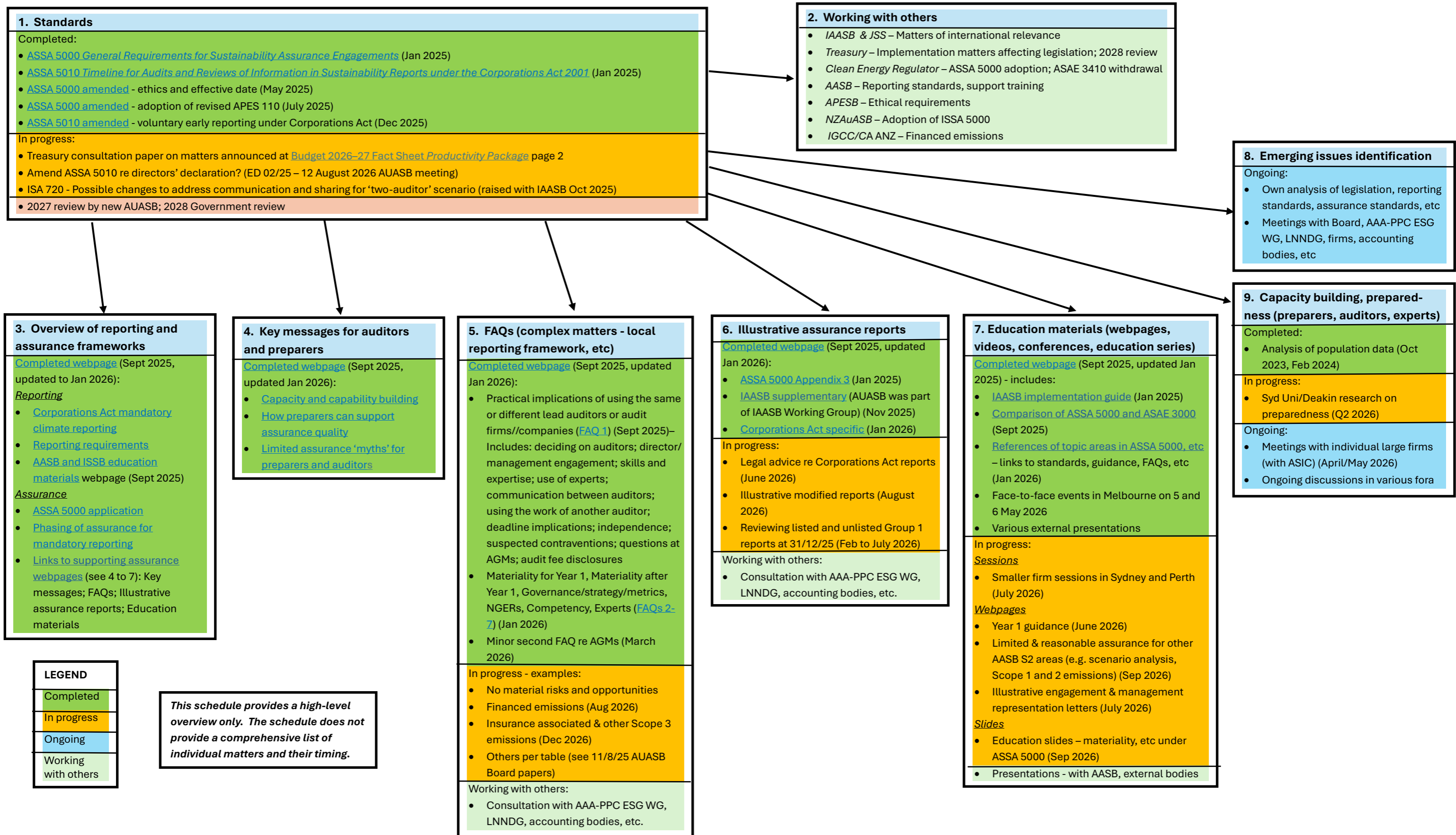


AUASB WORK PLAN OVERVIEW (17 June 2026)

AREA	DETAILS	DOMESTIC/ INTERNATIONAL	STANDARDS/ GUIDANCE/ SUPPORT	PRIORITY	RESOURCES	TIMING
SUSTAIN- ABILITY	1. Treasury consultation paper			High	High	Q2 2026
	2. Amend ASSA 5010 re directors' declaration	Domestic	Standards	Medium	Medium	Q2 2026
	3. Guidance, education & monitoring [See next page for further information]	Domestic	Guidance	High Medium	High Medium	See next page
FINANCIAL REPORTING	4. PIE Track 2 Pt 2	International	Standards	Medium	Medium	2026-7
	5. Going Concern & Fraud	International	Support	Medium	Medium	Q4 2026
	6. Audit Evidence, Risk Response, Analytical Procedures	International	Standards	High	Medium	2026-7
	7. Inventories, Confirmations	International	Standards	High	Medium	2026-7
	8. Technology	International	Guidance	Medium	Medium	2026-7
	9. ISA 540 Estimates (post implementation review)	International	Standards	Low	Low	2026-7
	10. ISRE 2410 Interim reviews	International	Standards	Medium	High	2026-7
	11. Digital reporting	International	Guidance	Low	Low	2027
	12. ASRE 2405 and ASRE 2415 updates	Domestic	Standards	Low	Low	2026
	13. GS 007 Investment service organisations	Domestic	Guidance	Medium	High	Q3 2026
	14. Valuation of investments in external unlisted MISs & other RSE matters	Domestic	Guidance	High	Medium	Q2 2026
	15. GS 015 Associates; GS 022 Grant Acquittals and Multi-Scope Engagements	Domestic	Guidance	Low	Low	2026
	16. GS 023 Public sector	Domestic	Guidance	Low	Low	2026
	17. Cybersecurity	Domestic	Guidance	Medium	Low	2026
OTHER	18. Managed Investment Scheme compliance plan audits	Domestic	Guidance	High	High	2029
GENERAL	19. IAASB work plan and projects	International	-	High	High	2026-7
	20. AUASB website	Domestic	-	Medium	Medium	2026
	21. Stakeholder engagement	Domestic	-	High	High	Ongoing
	22. Legislation and reform	Domestic	-	High	High	Mid 2026
	23. FRC Audit Review Working Group	Domestic	Support	Low	Low	2025-6

SUSTAINABILITY ASSURANCE

AUASB IMPLEMENTATION SUPPORT, GUIDANCE AND EDUCATION OVERVIEW (17 June 2026)





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

Years commencing	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
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	1/7/29 to 30/6/30	1/7/30 to 30/6/31
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	1/7/30 to 30/6/31	1/7/31 to 30/6/32
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	1/7/31 to 30/6/32	1/7/32 to 30/6/33
Governance	Limited	Limited	Limited	Reasonable	Reasonable	Reasonable
Strategy - Risks and opportunities (AASB S2 subparagraphs 9(a), 10(a) and 10(b))	Limited	Limited	Limited	Reasonable	Reasonable	Reasonable
Strategy – Risks and opportunities (other)	None	Limited	Limited	Reasonable	Reasonable	Reasonable
Climate resilience assessments / Scenario analysis	None	Limited	Limited	Reasonable	Reasonable	Reasonable
Transition plans	None	Limited	Limited	Reasonable	Reasonable	Reasonable
Risk management	None	Limited	Limited	Reasonable	Reasonable	Reasonable
Scope 1 and 2 emissions	Limited	Limited	Limited	Reasonable	Reasonable	Reasonable
Scope 3 emissions	N/A	Limited	Limited	Reasonable	Reasonable	Reasonable
Other climate-related metrics and targets	None	Limited	Limited	Reasonable	Reasonable	Reasonable

Notes:

1. For the purposes of ASSA 5010:
 - (a) Group 1 entities include entities that voluntarily report under the *Corporations Act 2001* (the Act) from years commencing 1/1/25 to 30/6/26.
 - (b) Group 2 entities include:
 - (i) Entities that voluntarily report under the Act from years commencing 1/7/26 to 30/6/27; and
 - (ii) Entities that voluntarily reported under the Act for one year but did not report under the Act for the following year that commenced before 1 July 2027.
 - (c) Group 3 entities include:
 - (i) Entities that voluntarily report under the Act from years commencing 1/7/27 to 31/12/27; and
 - (ii) Entities that reported voluntarily under the Act for a year but did not report under the Act for a following year that commenced before 1/1/28, other than entities that meet the definition of a Group 2 entity under ASSA 5010.
2. Group 1 entities with years commencing 1/1 to 30/6 will be subject to the Year 1 provisions twice (e.g. years commencing 1/1/25 and 1/1/26). Reporting of Scope 3 emissions is required for years commencing on or after 1/1/26 for Group 1 entities.
3. For years commencing of or after from 1/7/30 the Act requires reasonable assurance for all mandatory climate disclosures.
4. The phasing for assurance on statements that there are no material climate-related risks and opportunities is the same as for 'Strategy – Risks and Opportunities (AASB S2 subparagraphs 9(a), 10(a) and 10(b))'.
5. Where the entity does not intend to disclose a transition plan or target, assurance work in the first instance concerns whether the entity has a transition plan or target to be disclosed.
6. Where an entity first meets the criteria as a Group 1, 2 or 3 entity for the second or third year of reporting for the group (Year 2 or 3) and does not make disclosures on Scope 3 emissions using the exemption in AASB S2 for the first year of reporting, the auditor is not required to give limited assurance on those disclosures for that year.