



<b>Subject:</b>	<b>Agenda for the 162nd meeting of the AUASB</b>
<b>Venue:</b>	<b>APESB Offices, Level 11, 99 William Street, Melbourne Victoria</b>
<b>Time:</b>	<b>Wednesday, 9 July 2025, 09:30 am – 2:25pm</b>

Time	No.	Item	Responsibility
<b>PRIVATE SESSION</b> [Board members and staff only]			
9:30 am	1	<b>Board only matters *</b>	Doug Niven
<b>PUBLIC SESSION</b> [Open to members of the public for virtual attendance]			
9:40 am	2	<b>Welcome and Chair Update</b> <ul style="list-style-type: none"> <li>Declaration of interests</li> </ul>	Doug Niven
9:50 am	3	<b>NZAuASB update *</b>	Michael Bradbury
10:00 am	4	<b>Environmental scan – December 2024 to June 2025</b>	Doug Niven / Anne Waters
10:20 am	5	<b>Sustainability assurance implementation</b>	Doug Niven / Anne Waters
10.30 am	6	<b>Amendments to ASA 102 and ASSA 5000 for APES 110 revisions</b> <ul style="list-style-type: none"> <li>Amending standards</li> <li>Explanatory statements</li> </ul>	Anne Waters / See Wen Ewe
11:00 am	<i>Break</i>		
11:15 am	7	<b>Possible amendments to ASSA 5010 on sustainability assurance phasing</b> <ul style="list-style-type: none"> <li>Directors' declaration</li> <li>Draft legislation</li> </ul>	Anne Waters / See Wen Ewe
12.00 pm	8	<b>Submission on IAASB's proposed amendments on <i>Using the Work of External Experts</i></b> <ul style="list-style-type: none"> <li>Draft submission</li> </ul>	See Wen Ewe
12:30 pm	<i>Lunch</i>		
1.30 pm	9	<b>Revised ASA 240 <i>The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report</i></b> <ul style="list-style-type: none"> <li>Draft standard</li> <li>Conforming amendments</li> <li>Explanatory statement</li> <li>Basis for conclusions</li> </ul>	Rene Herman / See Wen Ewe
2.25 pm	10	<b>Close *</b>	Doug Niven

*\* These items are verbal updates only and there are no associated board papers.*

*The timing of Agenda items is subject to change on the day of the meeting.*