

## AUASB WORK PLAN OVERVIEW (18 February 2026)

AREA	DETAILS	DOMESTIC/ INTERNATIONAL	STANDARDS/ GUIDANCE/ SUPPORT	PRIORITY	RESOURCES	TIMING	
SUSTAINABILITY ASSURANCE	1. Amend ASSA 5010 re directors' declaration	ED 02/25. To be considered further at 25/2 Board meeting.	Domestic	Standards	High	High	Q2 2026
	2. Guidance & monitoring	FAQs to address identified areas Financed & insured emissions using data providers Illustrative audit reports – legal advice, ethics paragraph, modifications, etc Illustrative engagement letters & management representation letters Education	Domestic	Guidance	High High Low High Medium	High High High High Medium	See next page
	3. Second FAQ on questions at AGMs	For approval at 25/2/26 AUASB meeting (Agenda Item 8)	Domestic	Guidance	Low	Low	Q1 2026
FINANCIAL REPORT AND OTHER ASSURANCE	4. Experts narrow scope amendments	For approval at 25/2/26 AUASB meeting (Agenda Item 9)	International	Standards	Low	Low	Q1 2026
	5. IAASB/IESBA Workplan 2026-2030	<a href="#">IAASB/IESBA environmental survey</a> comments due 1/5/26 Work plan itself	International International	Standards Standards	Low High	Low Medium	Q2 2026 2026-7
	6. PIE Track 2 Pt 2	Possibly expand standards re QM and KAMs to PIEs	International	Standards	Medium	Medium	2026-7
	7. Going Concern & Fraud	Implementation support for new standards	International	Support	Medium	Low	Q1 2026
	8. Audit Evidence, Risk Response, SAPs	IAASB project at early stage	International	Standards	High	Medium	2026-7
	9. Inventories, Confirmations	IAASB project at early stage	International	Standards	High	Medium	2026-7
	10. Technology	IAASB project at early stage	International	Guidance	Medium	Medium	2026-7
	11. ISA 540 Estimates PIR	IAASB survey to be released soon	International	Standards	Low	Low	2026-7
	12. ISRE 2410 <i>Interim reviews</i>	IAASB project with NZAuASB (specific matters)	International	Standards	Medium	High	2026-7
	13. Support for other IAASB projects	To be determined	International	Standards	Medium	High	2027
	14. GS 002 <i>Registrable superannuation entities</i>	For approval at 15/4/26 AUASB meeting.	Domestic	Guidance	Medium	Medium	Q2 2026
	15. Investment/fund managers: • GS 007 <i>Investment service organisations</i> • RSE investments in unlisted MISs	Revision for practice matters. PAG meeting regularly. Participation in AAA-PPC RSE Taskforce meetings.	Domestic Domestic	Guidance Guidance	Medium High	High Medium	Q2 2026 Q2 2026
	16. GS 013 & GS 014 <i>Managed schemes</i>	Update, subject to <a href="#">current Treasury consultation</a>	Domestic	Guidance	Low	Low	2026
	17. GS 015 <i>Associates</i>	Minor update for updated accounting standards	Domestic	Guidance	Low	Low	2026
	18. GS 018 <i>Franchisor solvency</i>	For approval at 25/2/26 AUASB meeting (Agenda Item 7)	Domestic	Guidance	Medium	Medium	2026
	19. GS 023 <i>Public sector</i>	Minor update for revised ASA 570	Domestic	Guidance	Low	Low	2026
	20. Cybersecurity	Simplified information sheet and revision of approach	Domestic	Guidance	Medium	Low	2026
	21. FRC Audit Review Working Group	Use of RCAs in State and other legislation	Domestic	Support	Low	Low	2025-6
BOTH	22. IAASB work plan and projects	Influence (e.g. through IAASB & IESBA Stakeholder Advisory Council)	International	-	Low	High	2026-7
	23. Website refresh	Accessing standards by reporting period, web design software, etc.	Domestic	-	Medium	Medium	2026
	24. Stakeholder engagement	Ongoing engagement	Domestic	-	High	High	Ongoing
	25. Legislation and reform	FRC/AASB/AUASB merger. Treasury consultation on ethics, consulting and audit. Enforceability of firm quality management and ethical standards.	Domestic	-	High	High	Mid 2026

# SUSTAINABILITY ASSURANCE

## AUASB IMPLEMENTATION SUPPORT, GUIDANCE AND EDUCATION OVERVIEW (18 February 2026)

