



**Subject:** Agenda for the 152<sup>nd</sup> meeting of the AUASB  
**Venue:** Dexus Place, Level 6, 80 Collins Street, Melbourne  
**Time:** Tuesday 10 September 2024, 9:00 am – 3.30 pm

Public gallery attendance will be by videoconference only. Members of the public wishing to join the public sessions must register their interest by COB Monday 9 September, by emailing [enquiries@auasb.gov.au](mailto:enquiries@auasb.gov.au), detailing:

- Name
- Entity
- Email address and
- The Agenda Number for the sessions they wish to observe.

Only attendees that have pre-registered will be provided with registration details to join the Zoom videoconference.

Time	No.	Item	Responsibility
<b>PRIVATE SESSION</b> [Board Members, Staff Only]			
9:00 am	1	<b>Introduction, Declaration of Interests and Minutes of Previous Meetings</b>	Doug Niven
<b>PUBLIC SESSION</b> [Open to Members of the Public for Virtual Attendance]			
9:30 am	2	<b>Welcome and Action Items</b>	Doug Niven
9.40 am	3	<b>NZAuASB update *</b>	Marje Russ
9.50 am	4	<b>Environmental Scan</b>	Anne Waters / Rebecca Mattocks
10:20 am	5	<b>IAASB papers</b> 5.1 Assurance over Sustainability Information (ISSA 5000)	Rene Herman
10:35 am	<i>Morning Tea</i>		
10.50 am	5	<b>IAASB Matters Update (continued)</b> 5.2 Going Concern (ISA 570) and Fraud (ISA 540) (including auditor's report) 5.3 Listed Entity & PIE (Track 2)	Rene Herman
11.30 am	6	<b>Sustainability Assurance</b> 6.1 Draft Assurance Phasing ED	Anne Waters / Rebecca Mattocks
12.30 pm	<i>Lunch</i>		

1.30 pm 2.00 pm	<b>6</b>	<b>Sustainability Assurance (continued)</b>  6.2 Consultation Paper: Direct Assistance by Internal Audit  6.3 'Other Matters' update	Rene Herman / See Wen Ewe  Marina Michaelides
2.15 pm	<b>7</b>	<b>Guidance Statements Review</b>	See Wen Ewe / Rajen Pilay
2.45 pm	<b>8</b>	<b>Workplan</b>  8.1 Overall Workplan  8.2 Sustainability Workplan	Anne Waters
3.15 pm	<b>9</b>	<b>Other Business *</b>	Doug Niven
3.30 pm	<b>10</b>	<b>Close</b>	Doug Niven

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

**\* - These items are verbal**