



**Subject:** Agenda for the 138th meeting of the AUASB  
**Venue:** Dexus Place, Level 14, 385 Bourke Street, Melbourne  
**Time:** Tuesday 12 September 2023, 9:00 am – 5:00 pm

Members of the public can register to attend in person or via **videoconference**. Public attendees will need to register their interest in attending the public sessions by emailing [enquiries@auasb.gov.au](mailto:enquiries@auasb.gov.au) detailing:

- Name
- Entity
- Email address
- The Agenda numbers of the public sessions they wish to attend and
- Confirm if attendance will be in person or via videoconference

by no later than Monday 12 September 2023. Registered attendees will be provided the relevant zoom details prior to the meeting.

9:00am		<b>Private Session #</b>
9:30am	2.	<b>Treasury Update - Climate-related financial disclosures #</b>
10:00am	3.	<b>AASB Sustainability Reporting Update #</b>
10:30am		<b>Private Session (continued) [incl. Morning Tea] #</b>
11:45am	1.	<b>Preliminary Session</b>
12:15pm	4.	<b>Sustainability Assurance – AUASB Outreach Plan</b>
12:30pm	5.	<b>PJC Inquiry on Ethics and Professional Accountability #</b>
12:45pm	6.	<b>PJC Inquiry on Regulation of Auditing in Australia – Audit Tenure Discussion</b>
1:00pm		<i>Lunch</i>
2:00pm	7.	<b>IAASB – ISA for LCE</b>
2:15pm	8.	<b>IAASB – Fraud</b>
2:45pm	9.	<b>IAASB – Audit Evidence</b>
3:00pm	10.	<b>IAASB - Strategy and Work Plan 2024-2027</b>
3:15pm		<i>Afternoon Tea</i>
3:30pm	11.	<b>AUASB Technical Work Plan Update</b>
3:45pm	12.	<b>ASAE 3500 – PAG Update</b>
4:00pm	13.	<b>ISA 570 Going Concern – Australian Specific Matters</b>
4:20pm	14.	<b>AASB-AUASB Corporate Plan 2023-24 (NB: for noting only)</b>
4:30pm	15.	<b>AUASB Meeting dates for 2024</b>
4:40pm	16.	<b>Other Business *</b>
5:00pm		<i>Close</i>

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

**# - The Private Session is a closed session for AUASB Board Members and Staff only.**

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