

New Zealand Accounting Standards Board

**Minutes of the Meeting held via videoconference on Thursday 15 October 2020
commencing at 10.00am**

Members present:	Michael Bradbury Francis Caetano Karl Hickey Denise Hodgkins Keith Kendall Angela Ryan Richard Smyth Jason Stinchcombe
Apologies:	Nives Botica-Redmayne
Observers:	Gerrie Burger, Senior Policy Advocate, CA ANZ Patricia Au, AASB staff
In attendance:	Jamie Cattell – Project Manager, Accounting Standards Lisa Kelsey – Senior Project Manager, Accounting Standards Joanne Scott – Senior Project Manager, Accounting Standards Vanessa Sealy-Fisher – Senior Project Manager, Accounting Standards

PUBLIC SESSION – AGENDA ITEM 2

2. IPSASB Revenue and Transfer Expenses

The Board CONSIDERED and APPROVED the comment letter to the IPSASB on the three EDs dealing with revenue and transfer expenses, subject to a final review by the Acting Chair and Angela Ryan.

The Board noted the formal submission from Auckland Council and the preliminary CA ANZ staff views. The Board also noted its thanks to those constituents that provided formal and informal feedback throughout this project.

Staff will submit the comment letter by the due date of 1 November 2020.