

Board Meeting Agenda

3 December 2020

9:15 am to 4.45 pm

CA ANZ, Auckland Conference Centre, 12-16 Nicholls Lane, Parnell, Auckland

Est. Time	Item	Topic	Objective		Page
A: NON-PUBLIC SESSION					
10.30 am	Morning tea				
B: PUBLIC SESSION					
10.45 am	3	<u>Discussion Paper Fraud and Going Concern</u>			
	3.1	Board meeting summary paper	Consider	Late Paper	-
	3.2	Draft response	Approve	Late Paper	-
	3.3	IAASB discussion paper	Note	Late Paper	-
	3.4	Feedback received during roundtables	Note	Late Paper	-
11.45 am	4	<u>Meet with guests</u>			
	4.1	Board meeting summary paper	Note	Late Paper	-
12:30 pm	Lunch				
1:15 pm	5	<u>Agreed upon procedures</u>			
	5.1	Board meeting summary paper	Consider	Paper	
	5.2	AUASB compelling reason test	Note	Paper	
	5.3	AUASB ASRS 4400	Note	Paper	
2:15 pm	6	<u>Annual improvements update</u>			
	6.1	Board meeting summary paper	Note	Paper	
	6.2	Draft ITC and ED	Consider	Paper	
2.45 pm	Afternoon tea				
3.10 pm	7	<u>Compelling reason and harmonisation policy</u>			
	7.1	Board meeting summary paper	Note	Paper	
	7.2	Marked up Policy Document	Consider	Paper	
	7.3	Clean Policy Document	Note	Paper	
.45 pm	8	<u>Prospective financial information</u>			
	8.1	Update	Discuss	Verbal	
4.00 pm	9	<u>Environmental scanning</u>			
	9.1	International Update	Note	Paper	
	9.2	Domestic Update	Note	Paper	
4.15 pm	10	<u>Closing</u>			

Next meeting: 10 February 2021 – Wellington

NZASB-NZAuASB Joint Meeting 11 February 2021 – Morning ONLY–Wellington