



Te Kāwai Ārahi Pūrongo Mōwaho  
**EXTERNAL REPORTING BOARD**

## **2021 AMENDMENT TO NZ AS 1 THE AUDIT OF SERVICE PERFORMANCE INFORMATION**

This Standard was issued on 3 December 2021 by the New Zealand Auditing and Assurance Standards Board of the External Reporting Board pursuant to section 12(b) of the Financial Reporting Act 2013.

This Standard is a disallowable instrument for the purposes of the Legislation Act 2019, and pursuant to section 27(1) of the Financial Reporting Act 2013 takes effect on 31 December 2021.

An auditor that is required to apply this Standard is required to apply the Standard in accordance with the effective date which is set out in Part B.

In finalising this Standard, the New Zealand Auditing and Assurance Standards Board has carried out appropriate consultation in accordance with section 22(1) of the Financial Reporting Act 2013.

This Standard has been issued to defer the effective date of NZ AS 1 *The Audit of Service Performance Information* by one year.

## COPYRIGHT

© External Reporting Board (“XRB”) 2021

This XRB standard contains copyright material. Reproduction within New Zealand in unaltered form (retaining this notice) is permitted for personal and non-commercial use subject to the inclusion of an acknowledgment of the source. Requests and enquiries concerning reproduction and rights for commercial purposes within New Zealand should be addressed to the Chief Executive, External Reporting Board at the following email address: [enquiries@xrb.govt.nz](mailto:enquiries@xrb.govt.nz)

ISBN 978-1-99-100511-3

# **CONTENTS**

**A: Introduction**

**B: Amendment of effective date of NZ AS 1 *The Audit of Service Performance Information***

## **A: INTRODUCTION**

This document sets out the amendment to NZ AS 1 *The Audit of Service Performance Information* issued by the NZAuASB to amend the effective date of the standard. Underline and strikethrough are used to indicate the change.

## **B: AMENDMENT OF EFFECTIVE DATE OF NZ AS 1 The Audit of Service Performance Information**

Paragraph 5:

### **Effective Date**

This NZ AS is effective for audits of service performance information included in the general purpose financial report for periods beginning on or after 1 January ~~2021~~ 2022. Early adoption is permitted.