

NZASB Summary Work Plan									
June 2022									
	Project								
		29 June 2022	11 Aug 2022	18 Oct 2022	13 Dec 2022	Feb 2023	Apr 2023	May 2023	June 2023
General domestic projects	Disclosure of Fees Paid to Audit Firms				Analysis of ED feedback	Approve Standard			
	XRB A1 Definition of Public Accountability (Staff Guidance)	Project update							
	First-time adoption of XRB Standards by Incorporated Societies		Board discussion		Board discussion		Approve ED		Draft guidance material
	Climate-related Disclosures in Financial Statements (Staff Guidance)		Draft guidance material	Draft guidance material					
Domestic PBE Projects	Tier 3 Amendments and Tier 4 Improvements				Analysis of ED feedback	ED feedback	Approve Standard	Draft guidance material	
	Omnibus Amendments to PBE Standards	Approve Standard							
	PBE IFRS 17 Insurance Contracts (public sector)		Analysis of ED feedback	Board discussion	Approve standard				
	Initial Application of PBE IFRS 17 & PBE IPSAS 41 —Comparative Information	Approve Standard							
	Public Sector Specific Financial Instruments		Approve Standard						
	PBE leases standard based on IPSAS 43 Leases	Draft ED and ITC				Analysis of ED feedback	Approve Standard		Draft guidance material
IASB projects	Post-implementation Review of IFRS 10, 11 and 12	Project Update							
	Disclosure Initiative - Subsidiaries without Public Accountability: Disclosures			Project Update					
	Disclosure Initiative: Targeted Standards-level Review of Disclosures			Project Update					
	Lease Liability in a Sale and Leaseback				Approve Standard				
	Intangibles		Project Update						
IPSASB projects	Other Lease Type Arrangements (Concessionary leases)					Apply PBE Policy Approach		Board discussion	
	Revenue					Project update	Board discussion		Board discussion
	Transfer Expenses								
	Measurement						Apply PBE Policy Approach		Board discussion
	Property, Plant, and Equipment (IPSAS 17 Replacement)								
	Non-Current Assets Held for Sale and Discontinued Operations	PBE Policy Approach							
	Natural Resources	Education session	Board discussion	Comment letter					
	IPSASB Improvements							Board discussion	
	Conceptual Framework - Limited Scope Update - Next Stage								
Other NZASB agenda items	Annual update of NZASB Action Plan	Board discussion							
	NZASB Action Plan – Implementation update	Board update			Board update		Board update		Board update
	Annual Review of the Prioritisation of NZASB Projects	Board discussion							
	Annual review of PBE Policy Approach							Board discussion	
	Review of Modified Audit Opinions			Board review				Board review	
	Climate Reporting Update			Board to note					
	External guest attendance			TRG	FMA Update	IPSASB Update	IASB Update	Charities Services	Public sector agency

The NZASB Summary Work Plan does not include all IASB and IPSASB Projects, only those that are expected to require NZASB consideration at Board meetings over the next 12 months.