



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

**2022 AMENDMENT TO NEW ZEALAND AUDITING STANDARD 1 *The Audit of Service Performance Information***

This Standard was issued on 30 June 2022 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 secondary legislation for the purposes of the Legislation Act 2019, and pursuant to section 27(1) of the Financial Reporting Act 2013 takes effect on 28 July 2022.

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*.

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ISBN 978-1-99-100522-9

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### A: INTRODUCTION

This standard amends the effective date of NZ AS 1 *The Audit of Service Performance Information* issued by the NZAuASB. Underline and strikethrough are used to indicate changes.

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

#### Effective Date

5. 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 ~~2022~~ 2023. Early adoption is permitted.