

## Board Meeting Agenda

19 October 2022  
9:00 am to 5.00 pm

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Time	Item	Topic	Objective		Page #	Supp #
9.45	<b>1</b>	<b><u>Board Management</u></b>				
	1.1	Action list	Note	Paper	3	
	1.2	Chair's report	Note	Verbal		
	1.3	AUASB Update	Note	Verbal		
	1.4	Update from CE	Note	Verbal		
	1.5	Work plan update	Note	Paper		
10.20	<b>2</b>	<b><u>Environmental scanning</u></b>			<i>Anna</i>	
	2.1	International Update	Note	Paper	4	
	2.2	Domestic Update	Note	Paper	12	
	2.3	IAASB September report	Note	Paper	15	
	2.4	Advisory group Sept notes	Note	Paper		1
10.45	<i>Morning tea</i>					
11.00	<b>3</b>	<b><u>GHG assurance</u></b>			<i>Nicola/Anna</i>	
	3.1	Summary paper	Note	Paper	27	
	3.2	Key matters to discuss	Consider	Paper	31	
	3.3	Exposure draft – first read	Consider	Paper	37	
	3.4	List of developing staff guidance	Note	Paper	54	
	3.5	Survey responses received to date	Note	Paper		4
	3.6	Polling results	Note	Paper		33
12.50	<b>4</b>	<b><u>Capital Raising project</u></b>			<i>Sharon</i>	
	4.1	Summary project update	Note	Paper	57	
	4.2.1	Event Feedback	Note	Paper		36
	4.2.2	PwC Response	Note	Paper		38
	4.2.3	KPMG response	Note	Paper		42
	4.2.4	EY Response	Note	Paper		44
13:00	<i>Lunch</i>					
13.45	<b>5</b>	<b><u>NZ PIE Definition</u></b>			<i>Tracey</i>	
	5.1	Summary paper	Note	Paper	59	
	5.2	Analysis of submissions	Consider	Paper	63	
	5.2.1	CAANZ submission	Note	Paper		58

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	5.2.2	PWC submission	Note	Paper		59
	5.2.3	KPMG submission	Note	Paper		60
	5.2.4	Tier 1 charities – August 2022	Note	Paper		62
	5.3	Amending Standard	Approve	Paper	70	
	5.4	Signing memorandum	Approve	Paper	83	
	5.5	PIE vs FMC HLPAs requirements	Note	Paper		68
14:30	<b>6</b>	<b><u>Service Performance</u></b>			<i>Lisa</i>	
	6.1	Summary paper	Consider	Paper	87	
	6.2	Issues paper	Consider	Paper	89	
	6.3	Developing exposure draft	Consider	Paper	94	
15:30	<i>Afternoon tea</i>					
15:45	<b>7</b>	<b><u>Orders in Council FAQ</u></b>			<i>Sharon</i>	
	7.1	Summary paper	Note	Paper	106	
	7.2	FAQ	Note	Paper	109	
16:05	<b>8</b>	<b><u>Key Audit Matters report</u></b>			<i>Misha</i>	
	8.1	Summary paper	Note	Paper	111	
	8.2	Draft Auditor Report Research	Note	Paper		73
16:25	<b>9</b>	<b><u>Modified audit reports</u></b>			<i>Tracey</i>	
	9.1	Summary paper	Note	Paper	112	
	9.2	Issues Paper	Note	Paper	113	
	9.3	Modified Audit Reports policy	Note	Paper		91

Next meeting: 1 December 2022, Virtual