



**REVISED:** 15 June 2022

<b>Subject:</b>	Agenda for the 188 <sup>th</sup> meeting of the AASB
<b>Venue:</b>	Dexus Place, Level 14, 385 Bourke Street, Melbourne and Videoconference
<b>Time(s):</b>	Wednesday 22 June 2022, 10.00 am – 4.45 pm Thursday 23 June 2022, 10.00 am – 1.15 pm

The public is invited to attend the meeting. \* Items 1 and 13 will be held in private.

**NOTE:** The running order and time allocated to agenda items is subject to change prior to and during the meeting. It is advisable to visit the website prior to 22 June 2022 to confirm whether the anticipated running order remains as indicated here.

Public gallery attendance will be via videoconference only. Public attendees **must register their interest by email** at [standard@asb.gov.au](mailto:standard@asb.gov.au), by 17 June 2022. Videoconference details will be provided prior to the meeting to those that have registered.

Day 1	Item	Duration	Subject	Objectives
10.00 am	1(a)*	40 mins	Private Session	
10.40 am		15 min	Morning tea	
10.55 am	2	5 mins	Apologies, Minutes, Out-of-Session Approvals and Declarations of Interests	Note apologies, OOS approvals and declarations. Consider minutes for approval
11.00 am	3	60 mins	IPSASB Update (External presenter)	Presentation
12.00 pm	4	30 mins	Sustainability Reporting	Discuss IPSASB Sustainability Consultation Paper
12.30 pm		45 mins	Lunch Break	
1.15 pm	4	45 mins	Sustainability Reporting continued	ED 321 Roundtable feedback
2.00 pm	5	30 mins	Audit Engagement Disclosures	Project update
2.30 pm	6	15 mins	Post-Implementation Reviews	Project update
2.45 pm	7	15 mins	Research Update	Update on recent research activities
3.00 pm		15 mins	Afternoon tea	
3.15 pm	8	60 mins	Agenda Consultation	Consider staff recommendations and 2022–2026 work program
4.15 pm	9	15 mins	Other Business	Consider IASB update and other business
4.30 pm	10	15 mins	Open for Comment	Consider response to international documents open for comment
4.45 pm		CLOSE		

<b>Day 2</b>	<b>Item</b>	<b>Duration</b>	<b>Subject</b>	<b>Objectives</b>
10.00am	1*	15 mins	Chair update	
10.15 am	13	5 mins	Accounting Policy Disclosures in SPFS of Certain For-Profit Private Sector Entities	Vote on ballot draft of amending Standard
10.20 am	11	45 mins	Insurance TRG	Update on the AASB 17 TRG activities
11.05 am	12	120 mins	Not-for-Profit Private Sector Financial Reporting Framework	Consider staff analysis of certain Tier 3 requirements and decide preferred options
1.05 pm	14*	10 mins	Review	
1.15 pm			<i>Close</i>	