

## Board Meeting Agenda

Thursday 3 May 2018

External Reporting Board, Level 7, 50 Manners Street, Wellington

| Est Time                                   | Item     | Topic   | Objective |            | Page |
|--|----------|---|-----------|------------|------|
| <b>B: PUBLIC SESSION</b>                   |          |   |           |            |      |
| <b><u>PBE Item for Consideration</u></b>   |          |   |           |            |      |
| 12.30 pm                                   | <b>6</b> | <b><u>IPSASB ED 64 Leases</u></b>   | (VSF)     |            |      |
|  | 6.1      | Cover Memo  | Note      | Paper      |      |
|  | 6.2      | Memo – Concessionary Leases   | Consider  | Paper      |      |
|  | 6.3      | Draft Comment Letter  | Consider  | Paper      |      |
|  | 6.4      | <a href="#">ED 64 Leases</a>  | Note      | Supp paper |      |
|  | 6.5      | <a href="#">ED 64 At A Glance</a>   | Note      | Supp paper |      |
| <b><u>PBE Item for Approval</u></b>        |          |   |           |            |      |
| 2.00 pm                                    | <b>7</b> | <b><u>IPSASB Strategy and Work Plan Consultation</u></b>                              | (ALH)     |            |      |
|  | 7.1      | Cover Memo  | Note      | Paper      |      |
|  | 7.2      | Draft Comment Letter  | Consider  | Paper      |      |
|  | 7.3      | <a href="#">IPSASB Proposed Strategy and Work Plan 2019–2023</a>                      | Note      | Supp paper |      |
|  | 7.4      | <a href="#">Appendix B: Analysis of Potential Projects Against Selection Criteria</a> | Note      | Supp paper |      |
| <b><u>For-profit Item for Approval</u></b> |          |   |           |            |      |
| 2.40 pm                                    | <b>8</b> | <b><u>Conceptual Framework</u></b>  | (JS)      |            |      |
|  | 8.1      | Cover Memo  | Consider  | Paper      |      |
|  | 8.2      | Memo New Zealand-specific Amendments  | Consider  | Paper      |      |
|  | 8.3      | NZ Conceptual Framework   | Approve   | Paper      |      |
|  | 8.4      | Amendments to References to the Conceptual Framework                                  | Approve   | Paper      |      |
|  | 8.5      | Draft Signing Memorandum  | Approve   | Paper      |      |
|  | 8.6      | IFRS Conceptual Framework: Project Summary  | Note      | Supp paper |      |
|  | 8.7      | IFRS Conceptual Framework: Feedback Statement   | Note      | Supp paper |      |
|  | 8.8      | NZASB Comment Letter (2015)   | Note      | Supp paper |      |
| 3.00 pm                                    |          | <i>Afternoon tea</i>  |           |            |      |
| 3.15 pm                                    | <b>8</b> | <b><u>Conceptual Framework (contd)</u></b>  |           |            |      |

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| <b><u>For-profit Standard for Approval</u></b> |           |  |           |       |      |
| 3.35 pm  | <b>9</b>  | <b><u>Amendments to the Scope of FRS-42</u></b>  | (TC)      |       |      |
|  | 9.1       | Cover Memo   | Consider  | Paper |      |
|  | 9.2       | Amendments to the Scope of FRS-42  | Approve   | Paper |      |
|  | 9.3       | Draft Signing Memorandum   | Approve   | Paper |      |
|  | 9.4       | Submissions Received   |           |       |      |
|  | 9.4.1     | Submission from BDO New Zealand  | Note      | Paper |      |
|  | 9.4.2     | Submission from Financial Markets Authority  | Note      | Paper |      |
| <b><u>Standard for Noting</u></b>              |           |  |           |       |      |
| 4.04 pm  | <b>10</b> | <b><u>Standard Approved</u></b>  | (VSF)     |       |      |
|  | 10.1      | Approval 96 <i>Plan Amendment, Curtailment or Settlement</i> (Amendments to NZ IAS 19) | Note      | Paper |      |

Next NZASB meeting: Wednesday 27 June 2018