



Kia ora welcome to this webinar



We recommend using the side-by-side view



Please keep your video off and remain on mute



Put your questions into the Q&A. We may not be able to respond during webinar, but we will get back to you in due course



Slides and recording will be made available after the webinar



Survey to follow - Please provide us with your feedback



Thank you for joining us today
Enjoy the webinar



Te Kāwai Ārahi Pūrongo Mōwaho
EXTERNAL REPORTING BOARD

Need-to-know series

Audit & Assurance update

31 March 2026

12:30 pm – 1:30 pm

Agenda

Applicable standards

- ISA (NZ) for less complex entities
- Service performance information

Recently issued

- Fraud
- Going concern
- Narrow scope amendments
- Ethical framework for using the work of an external expert
- Sustainability assurance and ethics

Open consultations

- Post implementation Reviews
- 2028 – 2031 strategy and workplan survey

Coming up

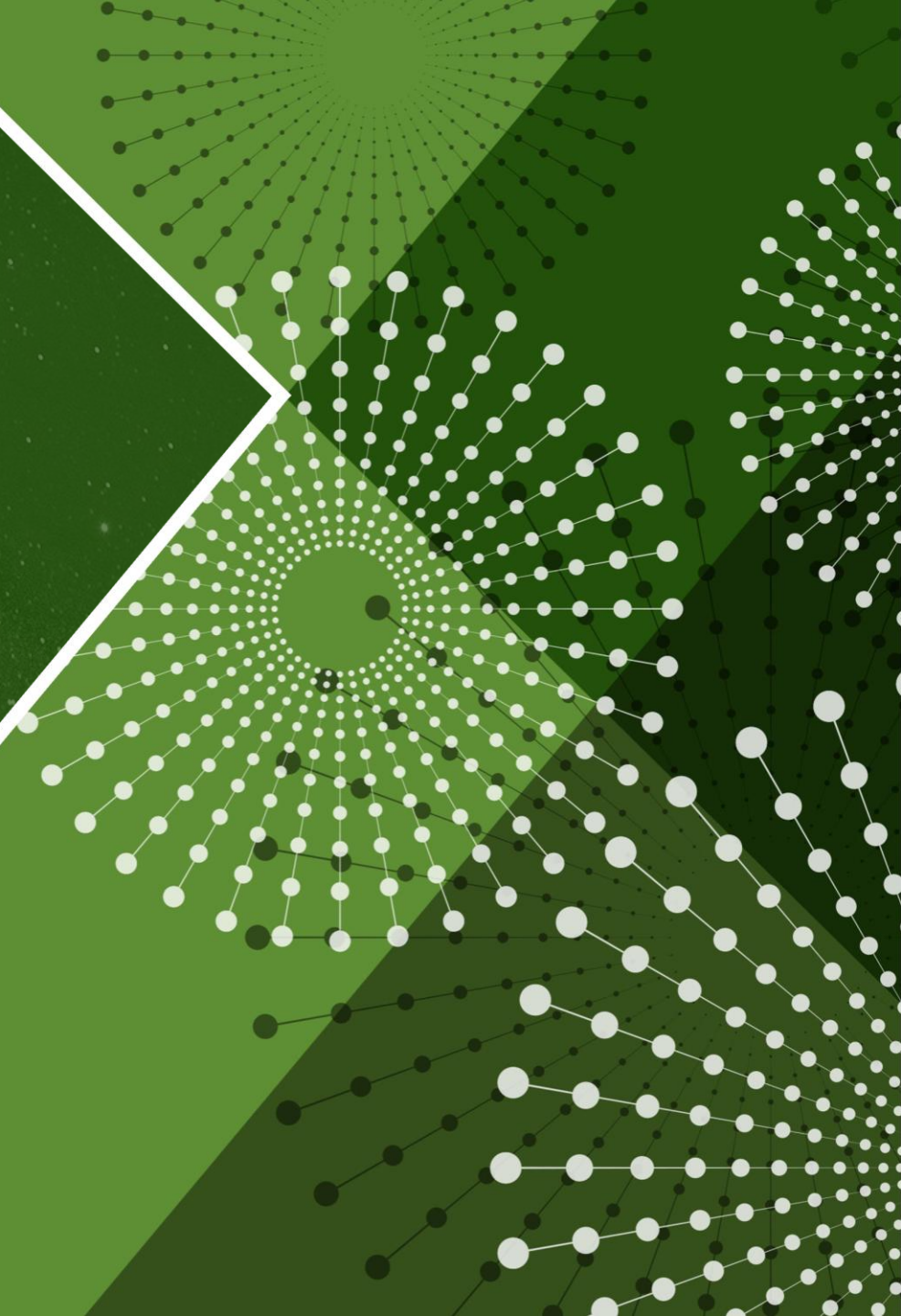
- Technology guidance
- Audit evidence and risk response





Te Kāwai Ārahi Pūrongo Mōwaho
EXTERNAL REPORTING BOARD

Applicable standards



Audits of Less Complex Entities: What is the ISA (NZ) for LCE?



Stand-alone auditing standard

Tailored to the needs of an audit of a less complex entity

Reasonable assurance

Judgement decides if entity is a LCE

XRB | Te Kaitiaki Take Kōwhiri Māori
EXTERNAL REPORTING BOARD

INTERNATIONAL STANDARD ON AUDITING (NEW ZEALAND) FOR AUDITS OF FINANCIAL STATEMENTS OF LESS COMPLEX ENTITIES

Explanatory Note

Minimum Legislative Information

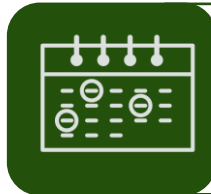
(This information is not part of the standard)

This standard is secondary legislation issued under the authority of the Legislation Act 2019.

Title	ISA (NZ) for LCE Audits of Financial Statements of Less Complex Entities, Standard, 2025
Principal or amendment	Principal
Consolidated version	No
Empowering Act and provisions	This standard was made under section 12(b) of the Financial Reporting Act 2013 .
Replacement empowering Act and provision	Not applicable.
Maker name	New Zealand Auditing and Assurance Standards Board of the External Reporting Board
Administering agency	External Reporting Board
Date made	13 June 2025
Publication date	19 June 2025
Notification date	19 June 2025
Commencement date	This standard takes effect on 17 July 2025.
End date	Not applicable.
Consolidation as at date	Not applicable.
Related instruments	Not applicable.

(This information is not part of the standard)

This standard has been issued as a result of the International Standard on Auditing for Audits of Financial Statements of Less Complex Entities (ISA for LCE) being issued.



Applicable for periods beginning on or after **15 December 2025**

Audits of Less Complex Entities: Guidance available from xrb.govt.nz/isa-for-lce



Supplemental guidance
for the Authority



Illustrative audit reports



Video series:
[Introduction](#)
[Navigating](#)
[When to use](#)
[Deep dive](#)



IAASB guidance and
other resources, eg:
[First time
implementation guide](#)



[Description of the
auditors responsibilities](#)



The screenshot shows the XRB (External Reporting Board) website. The page title is "Description of the auditor's responsibilities" for "ISA (NZ) for LCE". There are two tabs: "ISA (NZ)" and "ISA (NZ) for LCE", with the latter selected. The page content includes a note that auditors' responsibilities for reports under the ISA (NZ) are available on a separate page. It also provides information on how to use the specific link in an auditor's report and the shortened format for the link. The page is organized into sections for different frameworks: "Auditor's Responsibilities for a General Purpose Fair Presentation Framework", "Auditor's Responsibilities for a General Purpose Compliance Framework", and "Auditor's Responsibilities for a Special Purpose Framework". A sidebar on the right lists various standards and resources.

Audits of Less Complex Entities: Use of service organisations

Procedures: Paragraphs [6.3.11](#),
[6.3.12](#), [7.4.28](#) and [11.19.1](#).

A third-party organisation (or segment of a third-party organisation) that provides services to user entities that are relevant to a user entity's process to prepare its financial statements



We have heard feedback from auditors about the use of type 1 or type 2 reports in practice and that they may need to be relied upon by auditors of LCEs. We are actively exploring this issue.

Poll

Please answer the questions when the poll appears on screen:

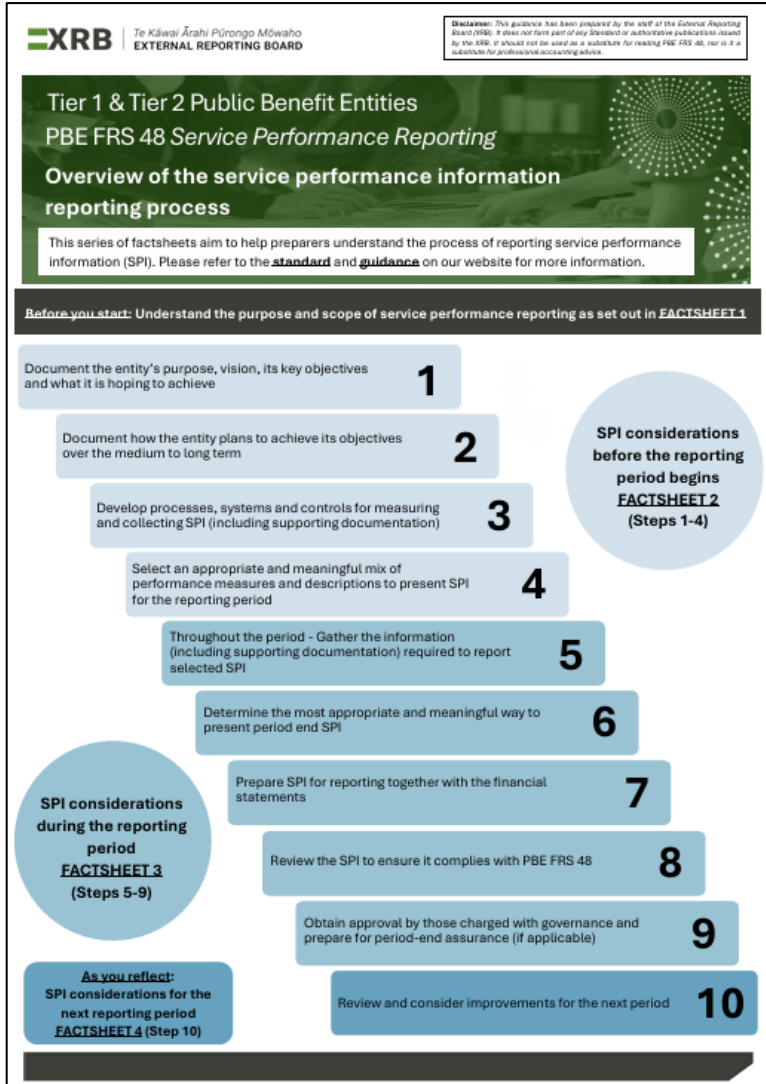
- Have you started to use the ISA (NZ) for LCE?
- What implementation support guidance have you found useful?
- What other implementation support guidance would you find useful from the XRB?



Contact us

assurance@xrb.govt.nz

SPI PBE guidance



Disclaimer: This guidance has been prepared by the staff of the External Reporting Board (ERB). It does not form part of any financial or actuarial public liability issued by the ERB. It should not be used as a substitute for reading PBE FRS 48 nor is it a substitute for professional accounting advice.

Tier 1 & Tier 2 Public Benefit Entities
PBE FRS 48 Service Performance Reporting
FACTSHEET 1: Purpose and scope of service performance reporting

Purpose of service performance reporting
 The objective of service performance reporting is to provide users of general purpose financial reports information about Public Benefit Entities (PBEs) performance in the year that is useful for accountability and decision-making purposes. This is done by reporting service performance information (SPI).

What is service performance information?
 SPI is performance information about what the entity has done during the reporting period in working towards its broader aims and objectives, together with supporting contextual information.

Contextual information
 Why the entity exists, what it aims to achieve, and how it plans to achieve its desired objectives.

Performance information
 What the entity delivered during the reporting period, including activities and their immediate effects in the period.

Explanatory Guide EG A10
 Please refer to the **standard** and **detailed guidance** on our website. Explanatory Guide EG A10 provides detailed guidance and implementation support to help you think about SPI and your reporting. If you require further information and guidance, please refer to this guide regularly.

Tier 1 & Tier 2 Public Benefit Entities
PBE FRS 48 Service Performance Reporting
FACTSHEET 2: SPI considerations before the reporting period begins

- Document the entity's purpose, vision, its key objectives and the broader aims and objectives it is hoping to achieve**
 Service Public Benefit Entities (SPBEs) will already have much of the information they need to report service performance information (SPI), although it might not be in an appropriate format for external reporting. You should think about your existing internal and external reporting and what information can be re-organised post audit/review.
- Document how the entity plans to achieve its objectives over the medium to long term**
 PBE FRS 48 requires an entity to explain what it does and why, the changes it wants to bring about, and how it plans to achieve its broader objectives. The change that an entity wants to bring about can range from the achievable to the aspirational.
- Develop processes, systems and controls for measuring and collecting selected SPI**
 You should think about measurement processes, definitions, relevant data sources, frequency of controls and robust reporting documentation for that SPI. If you have clear strategies and report regularly to your governing body on progress towards those strategies, the SPI of your SPI will be an aggregation of that information. There may be a trade-off between the costs and benefits of reporting certain information. Some aspects of service performance may be easier to measure at low cost, but it may be more costly but right to report to users relevant and therefore be of more benefit to users - judgement is required.
- Select an appropriate and meaningful mix of performance measures and descriptions to present SPI for the reporting period**
 This should document how you have selected and measured your SPI. This will assist discussions with your governance body and a useful record for the next year, by retaining institutional knowledge and helping with decision-making and accountability.

Explanatory Guide EG A10
 Please refer to the **standard** and **detailed guidance** on our website. Explanatory Guide EG A10 provides detailed guidance and implementation support to help you think about SPI and your reporting. If you require further information and guidance, please refer to this guide regularly.

Tier 1 & Tier 2 Public Benefit Entities
PBE FRS 48 Service Performance Reporting
FACTSHEET 3: SPI considerations during the reporting period

- Throughout the period gather the information and supporting documentation**
 It is important to think about your approach to maintaining documentation regularly throughout the period. You should consider the following:
 - Recording financial and non-financial information regularly
 - Maintaining SPI information throughout the year
 - Establishing controls and processes and checks
- Determine the most appropriate and meaningful way to present the period end SPI**
 There are benefits to investing in systems and processes that collect evidence around service performance information (SPI). It will help you comply with requirements, support the entity's governance and making informed and effective decisions.
 PBE FRS 48 does not prescribe the format for presenting SPI. As it is likely to be a combination of qualitative and numerical information, a variety of methods can be used.
 You should consider the best way to present SPI to users, consider what others are doing and make SPI visually engaging and useful for decision-making and accountability. Possible formats include graphs, tables, narratives, infographics and explanatory comments in 'top up' boxes.
- Prepare SPI for reporting together with the financial statements**
 SPI and financial statements are both important components of an annual report. Annual reports should tell the whole story of the entity's performance - both in terms of its financial performance and its service performance, with an explanation of the links between the two. Examples include:
 - linking cost of services with outputs delivered
 - using charts to demonstrate how funds were allocated

Explanatory Guide EG A10
 Please refer to the **standard** and **detailed guidance** on our website. Explanatory Guide EG A10 provides detailed guidance and implementation support to help you think about SPI and your reporting. If you require further information and guidance, please refer to this guide regularly.

Tier 1 & Tier 2 Public Benefit Entities
PBE FRS 48 Service Performance Reporting
FACTSHEET 4: Continuous improvements around SPI

Continuous improvements over time
 Service performance information (SPI) should evolve over time as you refine measures, improve data collection, and respond to stakeholder feedback. SPI reporting is not expected to be perfect, and entities often want to know whether what they are doing works and what they could do better.

Possible reasons for changes to reporting may include:

- Changes in the entity's purpose or strategy, or nature of the entity's activities, compared to the previous period.
- Changes in the measurement of goals and metrics or the way information is aggregated to those metrics.
- Changes in performance measures due to improved information being available and changes.
- Changes in industry best practice or information required from funders.

PBE FRS 48 does not require that an entity report on what has been measured, seeking feedback and evaluation, but such information can provide useful context to users.

Changing measures over time
 If you change how you measure or report your SPI, you should say what changed and explain why it changed. This helps maintain continuity in reporting and enables users to track performance over time. You should measure metrics and update them as needed, particularly as processes, needs change and data change and improve over time. You should also state what was and what's not.

Explanatory Guide EG A10
 Please refer to the **standard** and **detailed guidance** on our website. Explanatory Guide EG A10 provides detailed guidance and implementation support to help you think about SPI and your reporting. If you require further information and guidance, please refer to this guide regularly.

Service Performance Reporting factsheets

Audit guidance key themes



Engage early



Understand the entity



Focus on what is important to users



Risk assessment is key



Look for different sources of audit evidence



Focus on facts in qualitative descriptions



Document significant judgements



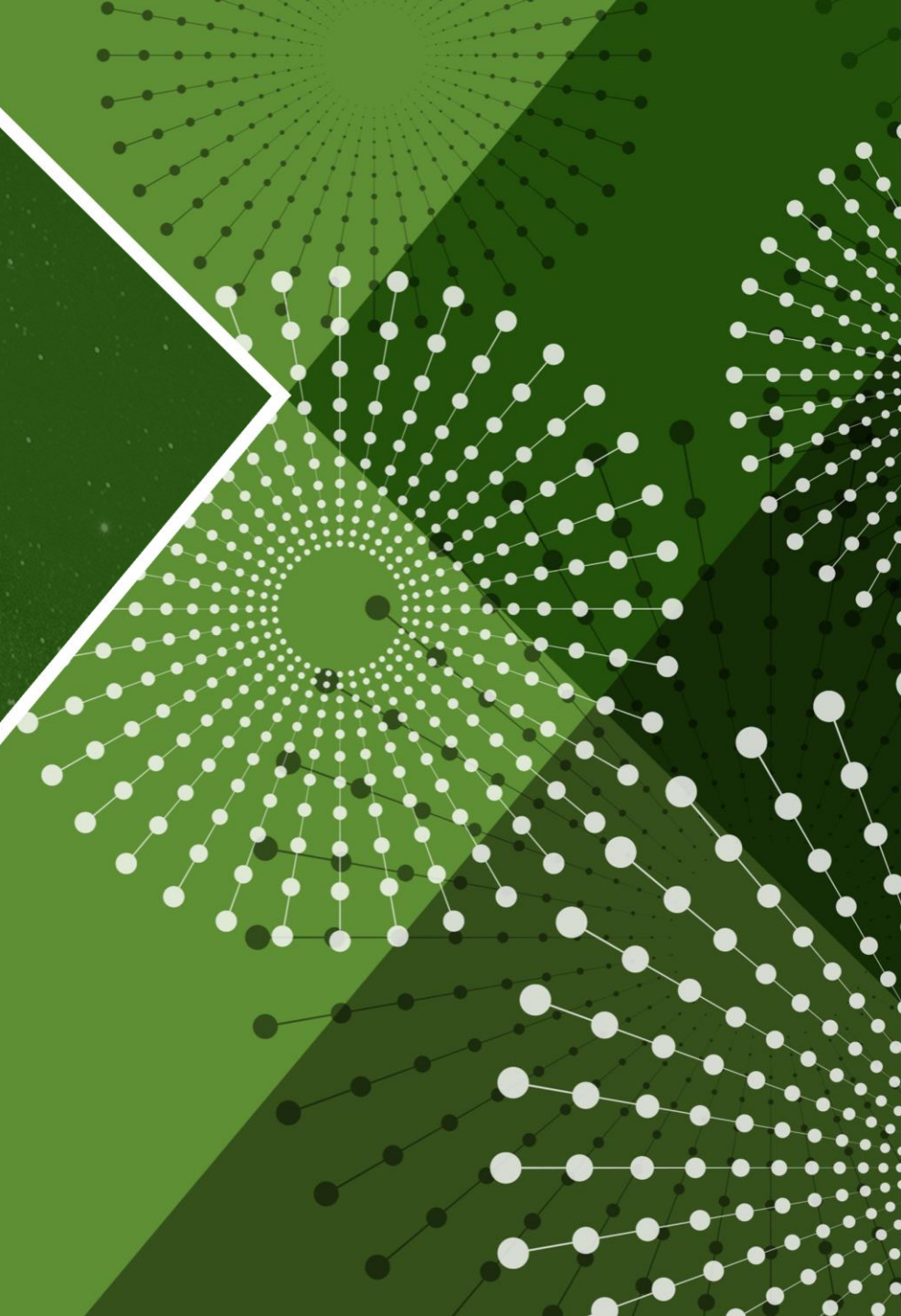
Apply professional judgement and professional scepticism

Obtaining audit evidence over service performance information



Te Kāwai Ārahi Pūrongo Mōwaho
EXTERNAL REPORTING BOARD

Recently issued



Fraud and Going Concern

ISA (NZ) 240

This secondary legislation is administered by the External Reporting Board. For more information please see:
Website: www.xrb.govt.nz
Contact phone: +64 4 550 2030
Contact address: Level 6/154 Featherston St, Wellington, 6011

This standard was published in the *Gazette* on 18 December 2025 and takes effect on 15 January 2026. There is an [explanatory note](#) at the end of this standard that includes an explanation of how and from when this standard operates.

International Standard on Auditing (New Zealand) 240, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements
This standard is issued under section 12(b) of the [Financial Reporting Act 2013](#) by the New Zealand Auditing and Assurance Standards Board

- (a) acting under delegated authority of the External Reporting Board (given in accordance with section 73 of the Crown Entities Act 2004); and
- (b) after complying with section 22 of the Financial Reporting Act 2013.

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ISA (NZ) 570

This secondary legislation is administered by the External Reporting Board. For more information please see:
Website: www.xrb.govt.nz
Contact phone: +64 4 550 2030
Contact address: Level 6/154 Featherston St, Wellington, 6011

This standard was published in the *Gazette* on 18 December 2025 and takes effect on 15 January 2026. There is an [explanatory note](#) at the end of this standard that includes an explanation of how and from when this standard operates.

International Standard on Auditing (New Zealand) 570, Going Concern
This standard is issued under section 12(b) of the [Financial Reporting Act 2013](#) by the New Zealand Auditing and Assurance Standards Board

- (a) acting under delegated authority of the External Reporting Board (given in accordance with section 73 of the Crown Entities Act 2004); and
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A questioning mind



Critical assessment of audit evidence



Remain alert to indicators of possible management bias



Applicable for periods beginning on or after **15 December 2026**

Overview of new reporting model for going concern (entities that do not have higher levels of public accountability)



Applicability	Going Concern section (No material uncertainty exists)	MURGC section (Material uncertainty Exists and Adequate Disclosure is Made in the Financial statements)
For all entities	<p>The auditor explicitly states that:</p> <ul style="list-style-type: none"> • They concluded that TCWG’s use of the going concern basis of accounting is appropriate • A material uncertainty has not been identified 	<p>The auditor explicitly states that:</p> <ul style="list-style-type: none"> • They concluded that TCWG’s use of the going concern basis of accounting is appropriate • A material uncertainty exists • The auditor’s opinion is not modified
<p>Context is provided:</p> <ul style="list-style-type: none"> • Explicit statements are not an opinion on a discrete matter in the audit nor a guarantee as to the entity’s ability to continue as a going concern • When uncertainty exists, the auditor will reference to related disclosures 		

Overview of new reporting model for going concern (entities that have higher levels of public accountability)



Applicability	Going concern Section (No material uncertainty exists)	MURGC Section (Material uncertainty Exists and Adequate Disclosure is Made in the Financial statements)
For all entities	The auditor explicitly states that: <ul style="list-style-type: none"> • They concluded that TCWG’s use of the going concern basis of accounting is appropriate • A material uncertainty has not been identified 	The auditor explicitly states that: <ul style="list-style-type: none"> • They concluded that TCWG’s use of the going concern basis of accounting is appropriate • A material uncertainty exists • The auditor’s opinion is not modified
FMC HLPAs entities	+ When significant judgements are made, describe how they evaluated TCWG’s assessment of the entity’s ability to continue as a going concern	+ Describe how they evaluated TCWG’s assessment of the entity’s ability to continue as a going concern

Going Concern guidance



For Preparers



For auditors



For those charged
with governance



International Standards on Auditing (New Zealand) reissued



- Compilation of all conforming and consequential amendments

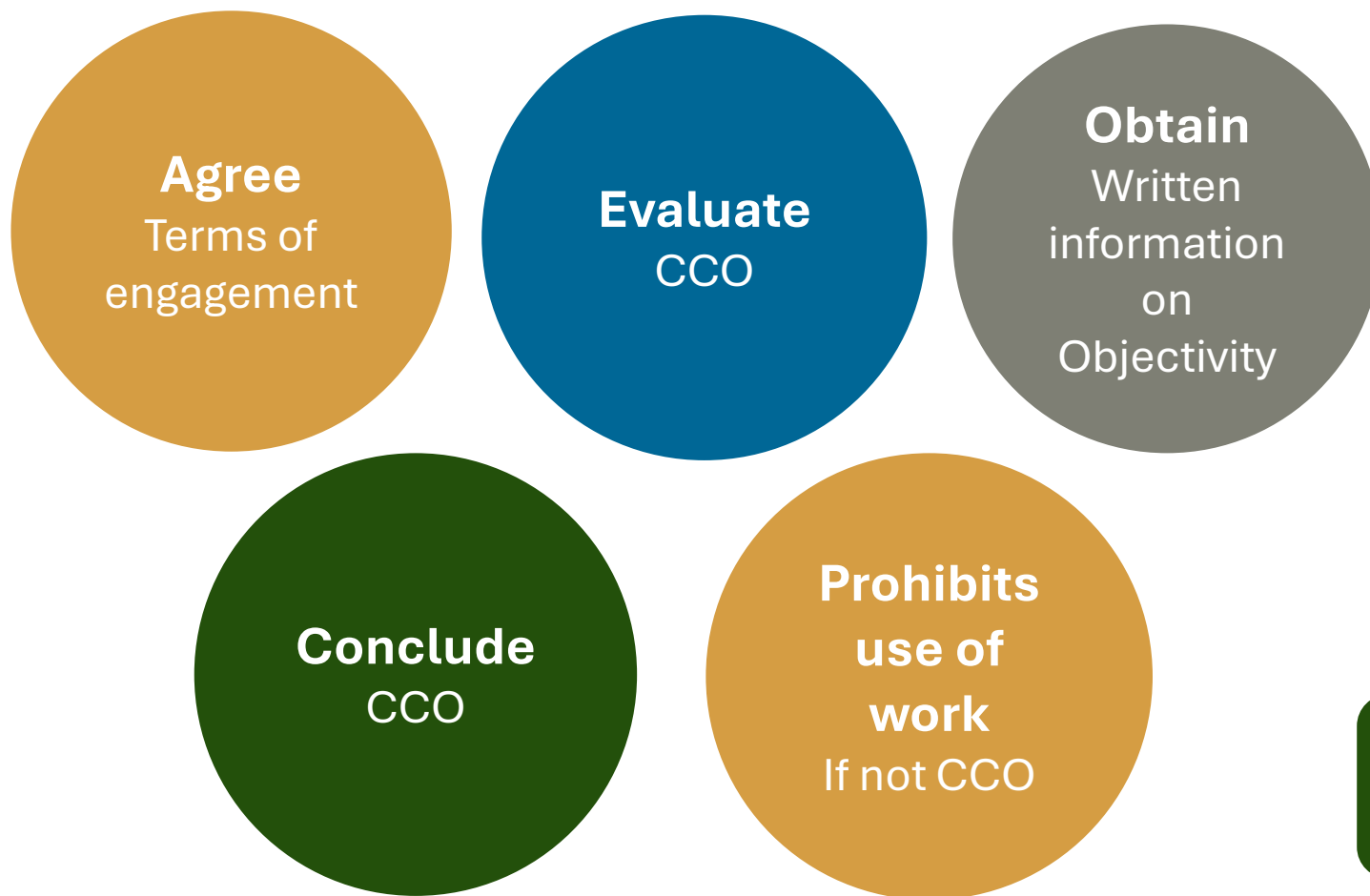
Amendments
resulting from new
fraud and going
concern standards

New Zealandising
international revisions to
relating to publicly traded
entities
(FMC HLPAs in New Zealand)

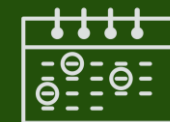
Enhancements
for drafting
secondary
legislation

Removal of
“(Revised)” from
the title of the
standards
and other editorial
changes

PES 1: Using the work of an external expert



Competence
Capabilities
Objectivity



Applicable for periods beginning on or after **15 December 2026**

Sustainability assurance, ethics and independence



This secondary legislation is administered by the External Reporting Board.
For more information please see:
Website: www.xrb.govt.nz
Contact phone: +64 4 550 2030
Contact address: Level 6/154 Featherston St, Wellington, 6011

This standard was published in the Gazette on 12 March 2026 and takes effect on 9 April 2026. There is an [explanatory note](#) at the end of this standard that includes an explanation of how and from when this standard operates.

International Standard on Sustainability Assurance (New Zealand) 5000, General Requirements for Sustainability Assurance Engagements

This standard is issued under section 12(b) of the [Financial Reporting Act 2013](#) by the New Zealand Auditing and Assurance Standards Board

(a) acting under delegated authority of the External Reporting Board (given in accordance with section 73 of the Crown Entities Act 2004); and

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ISSA (NZ) 5000

This secondary legislation is administered by the External Reporting Board.
For more information please see:
Website: www.xrb.govt.nz
Contact phone: +64 4 550 2030
Contact address: Level 6/154 Featherston St, Wellington, 6011

This standard was published in the Gazette on 12 March 2026 and takes effect on 9 April 2026. There is an [explanatory note](#) at the end of this standard that includes an explanation of how and from when this standard operates.

Professional and Ethical Standard 1, International Code of Ethics for Assurance Practitioners (Including International Independence Standards) (New Zealand)

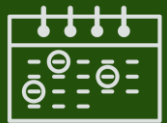
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PES 1



Applicable for periods beginning on or after **15 December 2026**

Sustainability assurance



Revokes ISAE (NZ) 3410 and NZ SAE 1



Mandatory GHG disclosures Assurance



Voluntary Sustainability Assurance

Ethics and independence



Value chain requirements applicable for periods beginning on or after **1 July 2028**

Poll

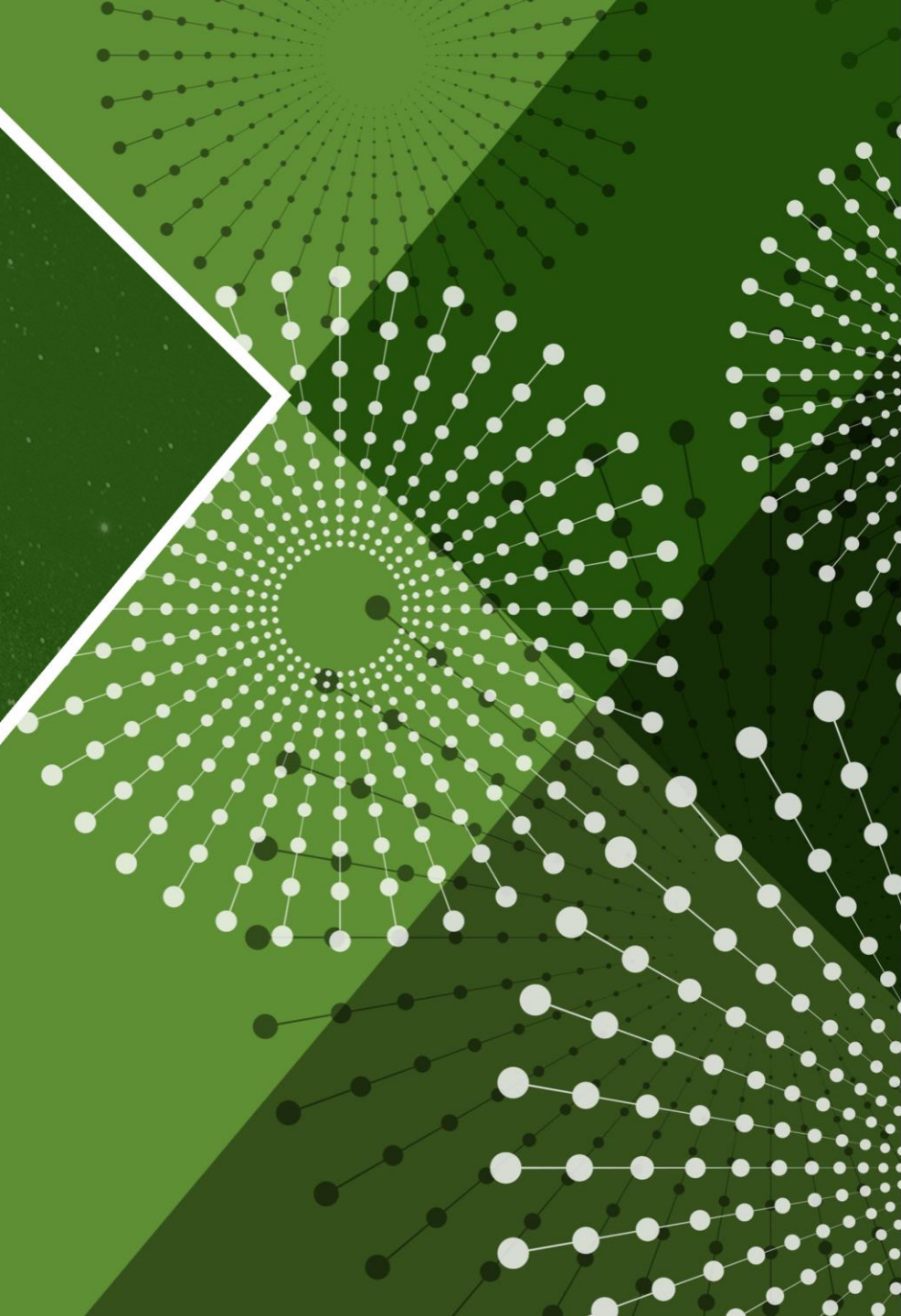
Please answer the questions when the poll appears on screen:

1. Do you assure Greenhouse Gas disclosures?
2. What implementation support guidance have you found the most useful?
3. What other implementation support guidance would you find useful from the XRB as you transition to the new standards?



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EXTERNAL REPORTING BOARD

Open consultations



Post implementation review: ISA (NZ) 540 Auditing accounting estimates and related disclosures

Why?

To address public interest issues:

- Audit risks evolving due to more complex business environment
- Fostering improved exercise of professional scepticism
- Improved communication and transparency

Key revisions



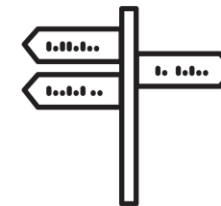
The concept of inherent risk factors and enhanced risk assessment procedures



The importance of auditor decisions about controls relating to accounting estimates



Objective based work effort requirements for methods, data and assumptions



Enhanced stand back requirements and audit evidence requirements for disclosures



Communication with TCWG

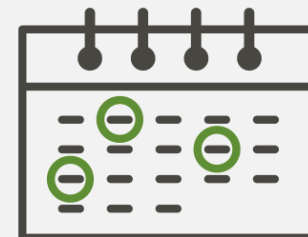
Post implementation review: ISA (NZ) 540

Feedback

- Have the revisions achieved their intended purpose
- Improvements and benefits from applying the standard
- Practical challenges or issues in its application

- Download a copy of the [IAASB post-implementation review survey](#)

- Comments close to XRB on [13 May 2026](#)



Post implementation review: Restructured Code

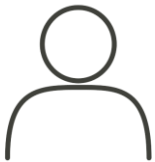
Why?

Concerns about structure, clarity and usability of the Code

Key Revisions



Increased prominence and emphasis of the fundamental principles and conceptual framework



Increased clarity of responsibility of independence



Clearly distinguished requirements from application material



Improved readability and understandability

Feedback

- Whether the enhancements are consistently understood and achieving intended purpose; and
- to identify practical challenges or concerns

See XRB website early April

Post implementation review: Non-compliance with laws and regulations (NOCLAR)



What is NOCLAR?

“An act of omission or commission, intentional or unintentional , which are contrary to the prevailing laws or regulations committed by a client, or by those charged with governance of a client, by management or by other individuals work for or under the direction of a client “

What are the NOCLAR provisions?

An ethical response framework to guide assurance practitioners on how to best act in the public interest when they become aware of NOCLAR or suspected NOCLAR. The framework guides the assurance practitioners in how to assess the circumstances and possible courses of action.

Seeking feedback

Observed trends and outcomes from applying the provisions.

The post implementation review survey expected early April.



2028 – 2031 Audit, assurance and ethics and independence strategy and workplan



Digital
transformation

Changes in the
geopolitical and
regulatory
landscape

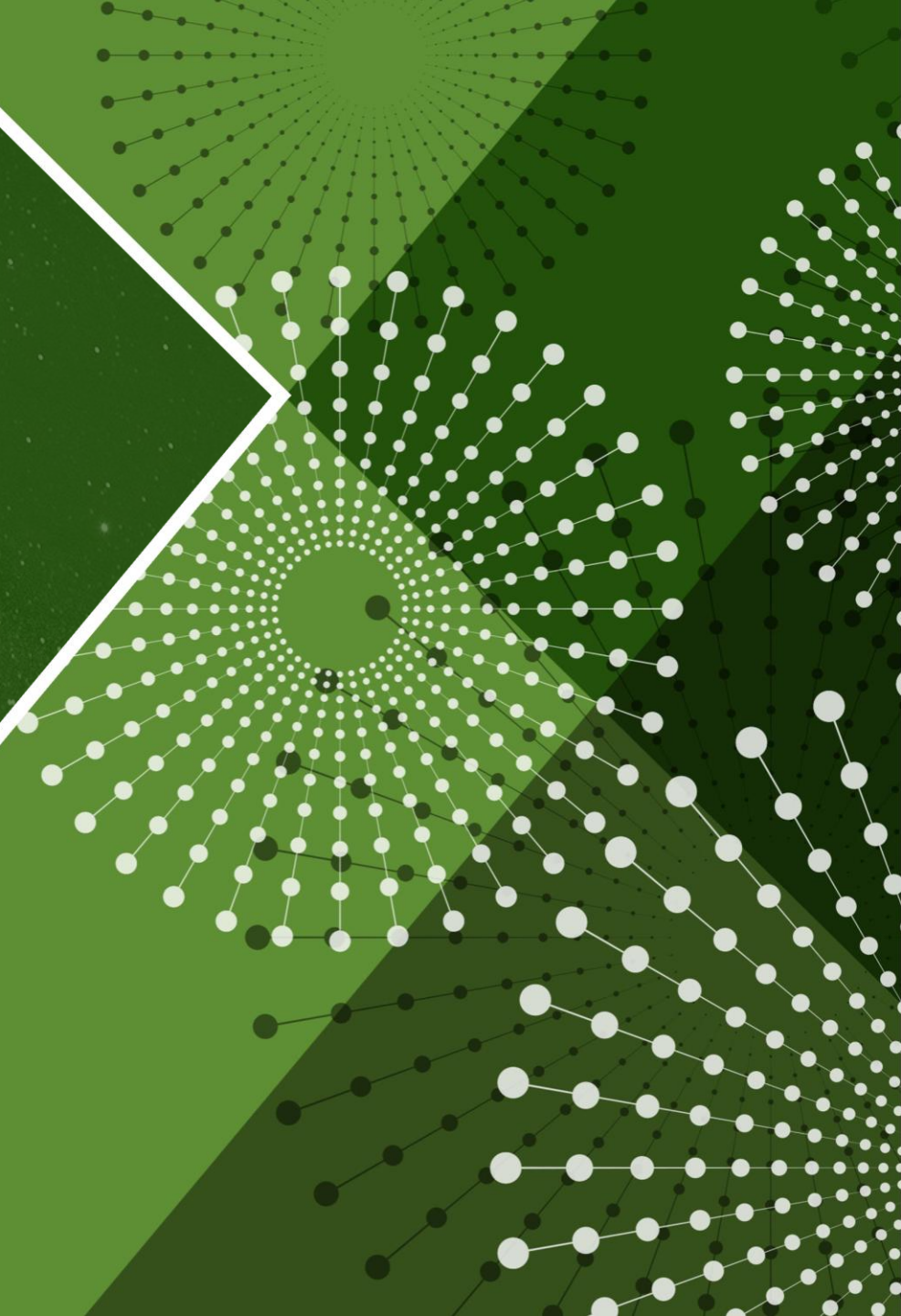
Evolving
expectations
concerning
sustainability
information

Evolving structures
and business
models of
accounting firms



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EXTERNAL REPORTING BOARD

Coming up



Technology – information gathering outcomes



New Zealand specific guidance

No urgent need

Ongoing active monitoring

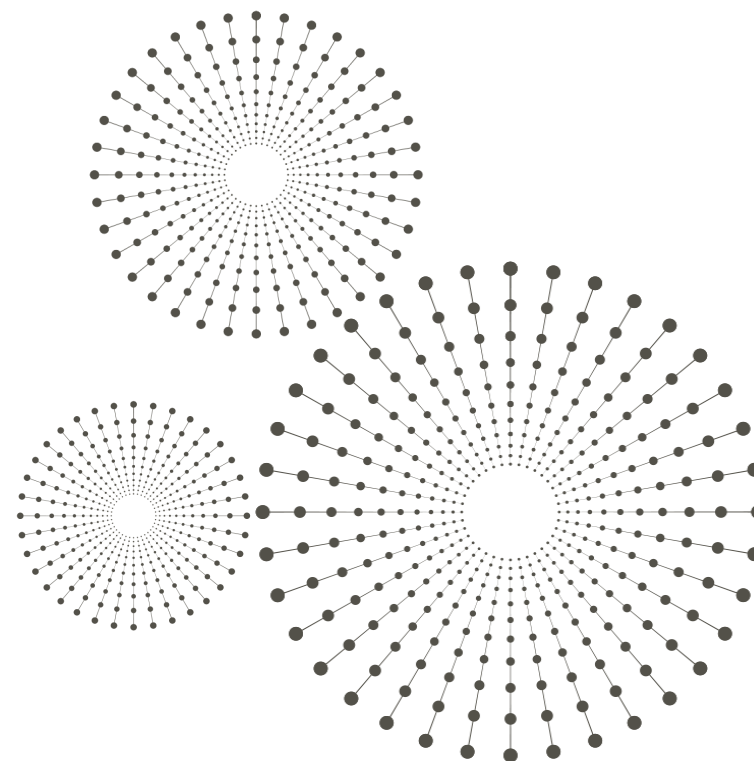
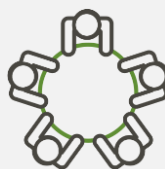
[Webpage](#)

Available guidance

Technology quality management roundtables

Quality management standards remain fit for purpose

Non-authoritative material to be developed internationally



Non-authoritative guidance – Technology quality management

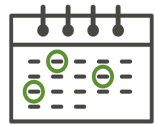
Scope of the guidance series

Quality management considerations at 3 levels

Onboarding of third-party tools

Governance over customising third-party tools

Engagement-level use, oversight, and accountability

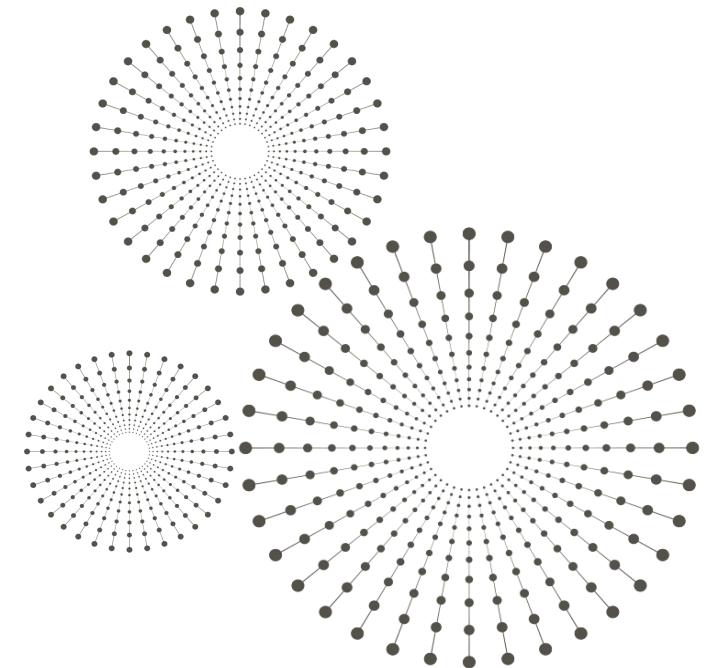


Timeframe

From Q2 2026 to Q2 2027

Local outreach activities

We intend to reach out to auditors during the development timeframe



Audit evidence and risk response project

Standards being revised

Standards related to obtaining audit evidence (risk response and analytical procedures) and the evaluation thereof (audit evidence) are being revised concurrently

Aim of the revisions

Further improve professional judgement and scepticism

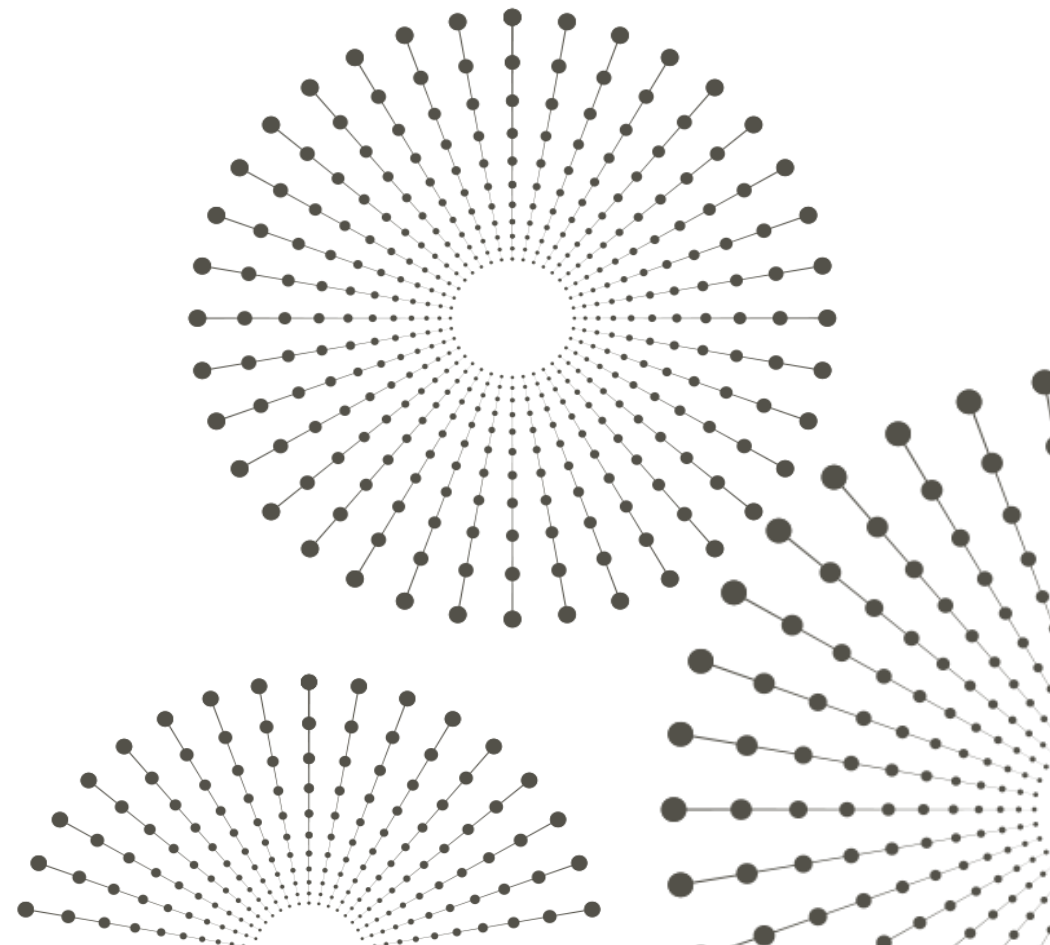
Encourage testing internal controls

Facilitate and encourage the use of technology

Promote consistent practice and auditor behaviours

Planned consultation

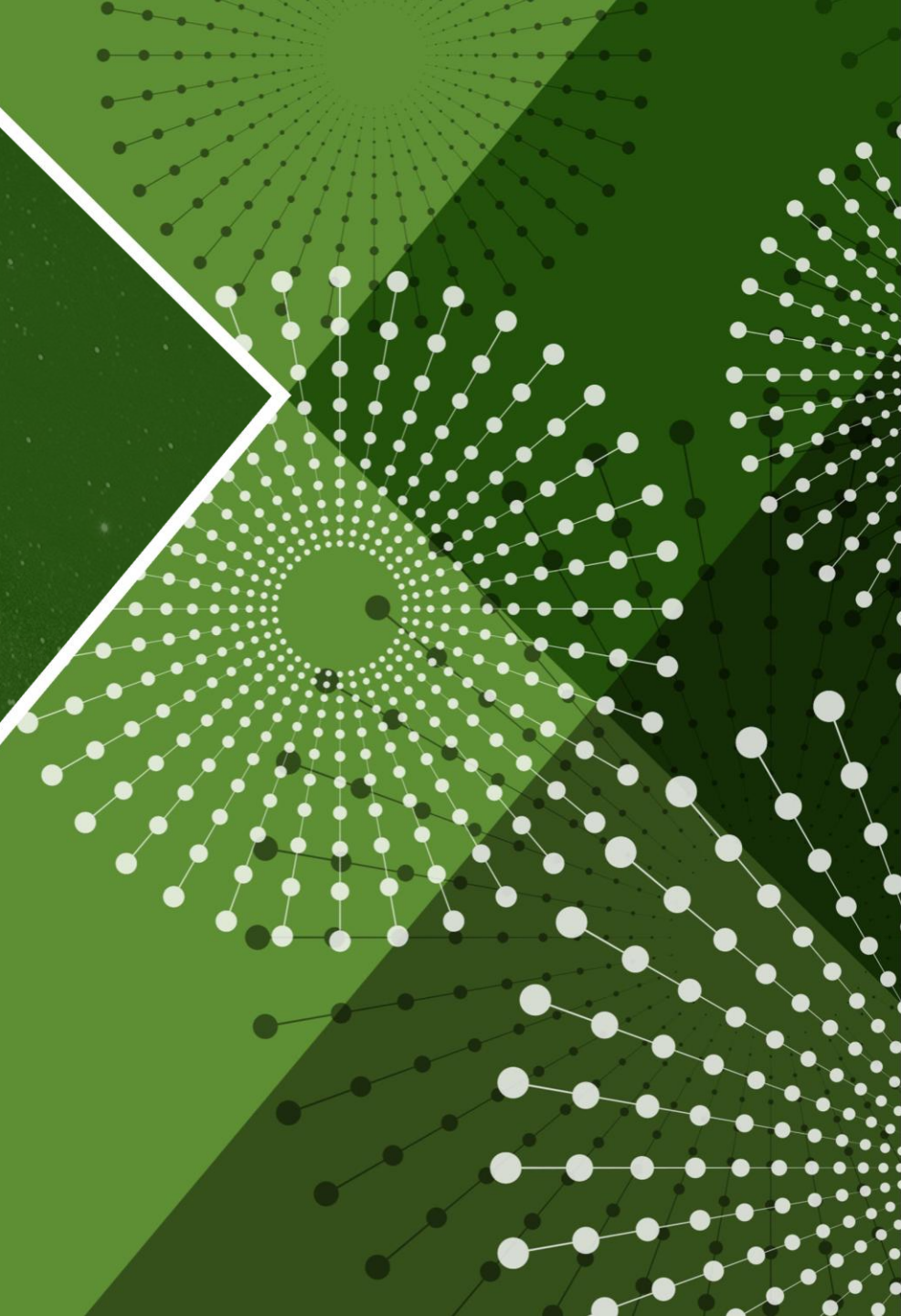
Expected mid-2026





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EXTERNAL REPORTING BOARD

Wrap-up



Submitting modified assurance reports

Auditors required to file modified audit reports and financial statements to the XRB:

1. Under section 207C of the Companies Act 1993
2. Under section 461G(2) of the Financial Markets Conduct Act 2013
3. Under section 107 of the Incorporated Societies Act 2022



Assurance practitioners required to file modified assurance reports over GHG disclosures and climate statements to the XRB:

1. Under section 461ZHB of the Financial Markets Conduct Act 2013



To submit to the XRB, simply:

- Sign up or Sign in to our website
- Complete the form (for each report being submitted)
- Upload pdf documents
- Submit



xrb.govt.nz/standards/assurance-standards/modified-audit-reports/

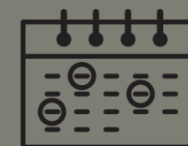
Key Reminders



Auditor's responsibilities

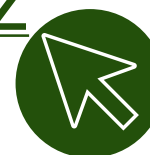


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History of Approvals

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Thank you
Mā te wā

