

Board Meeting Agenda

Wednesday 7 February 2018

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

Est Time	Item	Topic	Objective		Page
A: NON-PUBLIC SESSION					
Preliminary					
9.15 am	1	Welcome and Introduction Apologies			
9.20 am	2	Board Management			
IPSASB					
9.55 am	3	IPSASB			
10.30 am		Morning tea			
10.45 am	3	IPSASB (contd)			
B: PUBLIC SESSION					
PBE Item for Consideration					
11.40 am	4	IPSASB ED 63 Social Benefits	(LK/JS)		
	4.1	Cover Memo	Consider	Paper	
	4.2	Draft Comment Letter	Consider	Paper	
	4.3	ED 63 Social Benefits	Note	Supp paper	
	4.4	ED 63 At A Glance	Note	Supp paper	
12.40 pm		Lunch			
PBE Item for Consideration					
1.10 pm	5	Guidance for Service Performance Reporting	(JS/VSF)		
	5.1	Cover Memo	Consider	Paper	
	5.2	Draft Guidance	Consider	Paper	
	5.3	PBE FRS 48 Service Performance Reporting	Note	Supp paper	
For-profit and PBE Item for Consideration					
1.40 pm	6	Insurance	(DB/VSF)		
	6.1	Cover Memo (includes FP specific disclosures and outreach plan for PBEs)	Consider	Paper	
	6.2	Application of PBE Policy Approach	Consider	Paper	
	6.3	Policy Approach to Developing the Suite of PBE Standards	Note	Supp paper	

Est Time	Item	Topic	Objective		Page
<u>For-profit Item for Consideration</u>					
2.25 pm	7	<u>IASB Materiality Practice Statement</u>	(JP)		
	7.1	Cover Memo	Consider	Paper	
	7.2	IASB Materiality Practice Statement	Note	Paper	
<u>PBE Item for Approval</u>					
2.55 pm	8	<u>Limited Scope Project – Tier 3 and Tier 4 Standards</u>	(LK)		
	8.1	Cover Memo	Consider	Paper	
	8.2	Draft ITC and ED	Approve	Paper	
3.25 pm		<i>Afternoon tea</i>			
<u>For-profit Standards for Approval</u>					
3.40 pm	9	<u>Annual Improvements to NZ IFRSs 2015–2017 Cycle</u>	(JS/VSF)		
	9.1	Cover Memo	Consider	Paper	
	9.2	Draft <i>Annual Improvements to NZ IFRSs 2015–2017 Cycle</i>	Approve	Paper	
	9.3	Draft Signing Memorandum	Note	Paper	
	9.4	Application of PBE Policy Approach	Consider	Paper	
<u>Standard for Noting</u>					
4.00 pm	10	<u>Standard Approved</u>	(VSF)		
	10.1	Approval 94 <i>Long-term Interests in Associates and Joint Ventures</i> (Amendments to NZ IAS 28)	Note	Paper	
C: NON-PUBLIC SESSION					
<u>Items for Noting</u>					
4.01 pm	11	<u>International & Domestic Update</u>			
4.50 pm		<i>Finish</i>			

Next NZASB meeting: Wednesday 21 March 2018