

Board Meeting Agenda

Wednesday 27 June 2018

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

Est Time	Item	Topic	Objective		Page
B: PUBLIC SESSION					
<u>PBE Items for Approval</u>					
11.05 am	5	<u>2018 Omnibus Amendments to PBE Standards</u>	(TC)		
	5.1	Cover memo	Note	Paper	
	5.2	Draft ITC and ED	Consider	Paper	
11.35 am	6	<u>IPSASB ED 64 Leases</u>	(VSF)		
	6.1	Cover memo	Note	Paper	
	6.2	Draft comment letter	Consider	Paper	
	6.3	Submissions received			
	6.3.1	BDO	Note	Paper	
	6.3.2	Cornwall Park Trust Board	Note	Paper	
	6.3.3	Emerge Aotearoa Group	Note	Paper	
12.35 pm		<i>Lunch</i>			
1.05 pm	7	<u>IPSASB ED 65 Improvements to IPSAS, 2018</u>	(ALH)		
	7.1	Cover memo	Note	Paper	
	7.2	Draft comment letter	Consider	Paper	
	7.3	ED 65 Improvements to IPSAS, 2018	Note	Supp paper	
<u>PBE Items for Consideration</u>					
1.20 pm	8	<u>PBE IPSAS 40 PBE Combinations</u>	(ALH)		
	8.1	Cover memo	Consider	Paper	
	8.2	Draft ITC	Consider	Paper	
	8.3	Draft ED PBE IPSAS 40 – marked-up	Consider	Paper	
2.20 pm	9	<u>Service Performance Reporting Guidance</u>	(JS)		
	9.1	Cover memo	Consider	Paper	
	9.2	Draft guidance	Consider	Paper	
	9.3	A guide for prescribers of assurance engagements	Note	Supp paper	

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	9.4	Small charities' assurance needs	Note	Supp paper	
2.55 pm		Afternoon tea			
PBE Standard for Approval					
3.10 pm	10	<u>Limited Scope Amendments to Tier 3 and Tier 4 Standards</u>	(LK)		
	10.1	Cover memo	Consider	Paper	
	10.2	Submissions received	Note	Paper	
	10.2.1	BDO	Note	Paper	
	10.2.2	Carolyn Cordery	Note	Paper	
	10.2.3	Methodist Church of NZ	Note	Paper	
	10.3	Draft amending standard	Approve	Paper	
	10.4	Draft signing memo	Approve	Paper	
	10.5	Draft amendments to explanatory guides	Approve	Paper	
For-profit Standard for Approval					
3.40 pm	11	<u>RDR NZ IFRS 16 and NZ IAS 7</u>	(VSF)		
	11.1	Cover memo	Consider	Paper	
	11.2	Draft <i>RDR NZ IFRS 16 and NZ IAS 7</i>	Approve	Paper	
	11.3	Draft signing memo	Approve	Paper	
	11.4	Submission received BDO	Note	Paper	
IASB Editorial Corrections					
3.55 pm	12	<u>IASB editorial corrections to IFRS 17 Insurance Contracts</u>	(VSF)		
	12.1	Cover memo	Consider	Paper	
Standards for Noting					
4.00 pm	13	<u>Standards Approved</u>	(VSF)		
	13.1	Approval 97 2018 <i>NZ Conceptual Framework</i>	Note	Paper	
	13.2	Approval 98 <i>References to the Conceptual Framework in NZ IFRS</i>	Note	Paper	
	13.3	Approval 99 <i>Amendments to the Scope of FRS-42</i>	Note	Paper	

Next NZASB meeting: Wednesday 1 August 2018