

Board Meeting Agenda

Wednesday 20 March 2019

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

Est Time	Item	Topic	Objective		Page
B: PUBLIC SESSION					
PBE Item for Consideration					
10.45 am	4	<u>PBE IPSAS 40 PBE Combinations</u>	(ALH)		
	4.1	Cover memo	Consider	Paper	
	4.2	Submissions received			
	4.2.1	PwC	Consider	Paper	
	4.2.2	BDO	Consider	Paper	
	4.2.3	Auckland Council	Consider	Paper	
	4.2.4	Audit NZ	Consider	Paper	
	4.3	ITC ED PBE IPSAS 40	Note	Supp paper	
	4.4	ED PBE IPSAS 40	Note	Supp paper	
	4.5	ED PBE IPSAS 40 – marked-up	Note	Supp paper	
D: PUBLIC SESSION					
PBE Item for Approval					
1.00 pm	6	<u>PBE IPSAS 41 Financial Instruments</u>	(JS)		
	6.1	Cover memo	Consider	Paper	
	6.2	Submissions received			
	6.2.1	PwC	Consider	Paper	
	6.2.2	Auckland Council	Consider	Paper	
	6.2.3	Audit NZ	Consider	Paper	
	6.3	Draft PBE IPSAS 41 <i>Financial Instruments</i>	Approve	Paper	
	6.4	Draft <i>Effective Date of PBE IFRS 9</i>	Approve	Paper	
	6.5	Signing memo	Approve	Paper	
PBE Items for Consideration					
1.45 pm	7	<u>PBE Policy Approach</u>	(TC)		
	7.1	Cover memo: Annual review of the application of the PBE Policy Approach	Note	Paper	
	7.2	<i>Policy Approach to Developing the Suite of PBE Standards</i>	Note	PBE Policy Approach	Hyperlink to doc

Est Time	Item	Topic	Objective		Page
2.00 pm	8	<u>IPSASB ED 67 Collective and Individual Services and Emergency Relief</u>	(ALH)		
	8.1	Cover memo	Note	Paper	
	8.2	Draft comment letter	Consider	Paper	
	8.3	ED 67	Consider	Paper	
	8.4	At a Glance ED 67	Note	Supp paper	
	8.5	IPSAS 42 <i>Social Benefits</i>	Note	Supp paper	
	8.6	Comment letter on ED 63 <i>Social Benefits</i>	Note	Supp paper	
	8.7	Comment letter on Consultation Paper <i>Accounting for Revenue and Non-Exchange Expenses</i>	Note	Supp paper	
	8.8	Treasury's Guidance on <i>Recognising Liabilities and Expenses</i>	Note	Supp paper	
3.00 pm		Afternoon tea			
<u>PBE Item for Approval</u>					
3.15 pm	9	<u>Uncertainty over Income Tax Treatments (Amendments to PBE IAS 12)</u>	(GS)		
	9.1	Cover memo	Note	Paper	
	9.2	Draft ITC	Approve	Paper	
	9.3	Draft ED	Approve	Paper	

Next NZASB meeting: Thursday 2 May 2019