

## Board Meeting Agenda

Wednesday 11 September 2019, Auckland  
M Social Hotel, 196–200 Quay Street, Auckland

Est Time	Item	Topic	Objective		Page
<b>B: PUBLIC SESSION</b>					
<b>For-profit and PBE Item for Consideration</b>					
11.40 am	<b>3</b>	<b>Auditor Responsibility for Going Concern</b>	(MP)		
	3.1	Cover memo from NZAuASB staff	Consider	Paper	
	3.2	NZAuASB ED 2019-1 ITC	Note	Paper	
<b>PBE Items for Approval</b>					
12.10 pm	<b>4</b>	<b>IPSASB CP Measurement</b>	(JS)		
	4.1	Cover memo	Note	Paper	
	4.2	Draft comment letter	Approve	Paper	
	4.3	IPSASB CP Measurement	Note	Supp paper	
1.00 pm		<i>Lunch</i>			
1.30 pm	<b>5</b>	<b>Withdrawal of PBE FRS 46</b>	(JS)		
	5.1	Cover memo	Consider	Paper	
	5.2	Draft ED	Approve	Paper	
	5.3	Draft ITC	Approve	Paper	
<b>For-Profit Item for Consideration</b>					
2.00pm	<b>6</b>	<b>Disclosure of Accounting Policies</b>	(DB/LK)		
	6.1	Cover memo	Consider	Paper	
	6.2	Draft comment letter	Consider	Paper	
	6.3	IASB ED/2016/6 <i>Disclosure of Accounting Policies</i> —Proposed Amendments to IAS 1 and IFRS Practice Statement 2	Note	Paper	
	6.4	Section 6—Discussion Paper <i>Disclosure Initiative—Principles of Disclosure</i>	Note	Supp paper	
<b>Accounting Standards Framework</b>					
2.30 pm	<b>7</b>	<b>Amendments to EG A1</b>	(ALH)		
	7.1	Cover memo	Note	Paper	
	7.2	Draft EG A1 <i>Guide to the Application of the Accounting Standards Framework</i>	Consider/ approve	Paper	
	7.3	Draft EG A1 marked up	Note	Supp paper	

Est Time	Item	Topic	Objective		Page
<b>For-profit Item for Approval</b>					
2.50 pm	<b>8</b>	<b>2019 Omnibus Amendments to NZ IFRS</b>	(VSF)		
	8.1	Cover memo	Note	Paper	
	8.2	2019 Omnibus Amendments to NZ IFRS	Approve	Paper	
	8.3	Draft signing memorandum	Approve	Paper	
	8.4	Submission received: Audit New Zealand	Note	Paper	
3.10 pm		Afternoon tea			
<b>Standards for Noting</b>					
3.25 pm	<b>9</b>	<b>Standards Approved</b>	(VSF)		
	9.1	Approval 110 <i>Uncertainty over Income Tax Treatments</i> (Amendments to PBE IAS 12)	Note	Paper	

Next NZASB meeting: Wednesday 30 October 2019