

Board Meeting Agenda

Thursday 13 August 2020 by videoconference

Est Time	Item	Topic	Objective		Page
B: PUBLIC SESSION					
PBE Item for Consideration					
10.55 am	5	IPSASB Revenue and Transfer Expenses	(JS/VSF)		
	5.1	Cover memo	Consider	Paper	
	5.2	Memo: disclosures	Consider	Paper	
	5.3	Draft comment letter	Consider	Paper	
	5.4	IPSASB EDs (in separate file)	Note	Papers	Link
	5.5	Comparison of disclosure requirements	Note	Paper	
12.25 pm		<i>Lunch</i>			
Accounting Standards Framework					
12.55 pm	6	Targeted Review of the Accounting Standards Framework	(GS)		
	6.1	Cover Memo	Note	Paper	
	6.2	Feedback Statement	Note	Paper	
For-profit Item for Approval					
1.05 pm	7	Classification of Liabilities as Current or Non-current – Deferral of Effective Date	(TC)		
	7.1	Cover memo (including PBE Policy Approach)	Note	Paper	
	7.2	<i>Classification of Liabilities as Current or Non-current – Deferral of Effective Date</i>	Approve	Paper	
	7.3	Draft signing memorandum	Approve	Paper	
For-profit and PBE Items for Approval					
1.15 pm	8	Going Concern Disclosures	(JP)		
	8.1	Cover memo	Note	Paper	
	8.1A	Detailed analysis of submissions by question <u>Amendments to FRS-44</u>	Note	Paper	
	8.2	<i>Going Concern Disclosures</i> (Amendments to FRS-44)	Approve	Paper	
	8.3	Draft signing memorandum – <i>Going Concern Disclosures</i> (Amendments to FRS-44) <u>Amendments to PBE IPSAS 1</u>	Approve	Paper	

Est Time	Item	Topic	Objective		Page
	8.4	<i>Going Concern Disclosures</i> (Amendments to PBE IPSAS 1)	Approve	Paper	
	8.5	Draft signing memorandum – <i>Going Concern Disclosures</i> (Amendments to PBE IPSAS 1)	Approve	Paper	
		<u>Submissions</u>			
	8.6	Submissions received: ED 2020-2 and ED 2020-3 (covering both EDs unless noted)			
	8.6.1	Online Feedback	Note	Paper	
	8.6.2	Todd Beardsworth, OAG	Note	Paper	
	8.6.3	Simon O’Connor, EY	Note	Paper	
	8.6.4	Amir Ghandar & Simon Grant, CA ANZ	Note	Paper	
	8.6.5	Michael Webb, Barrister (FRS-44)	Note	Paper	
	8.6.6	Darby Healey, KPMG	Note	Paper	
	8.6.7	Stephen Layburn, Barrister (FRS-44)	Note	Paper	
	8.6.8	Charlotte McLoughlin, Solicitor (FRS-44)	Note	Paper	
	8.6.9	Dr Gary Pflugrath, CPA Australia	Note	Paper	
1.45 pm	9	Insurance	(VSF)		
		<u>NZ IFRS 17</u>			
	9.1	Cover memo – Amendments to NZ IFRS 17	Note	Paper	
	9.2	<i>Amendments to NZ IFRS 17</i>	Approve	Paper	
	9.3	Draft signing memorandum – <i>Amendments to NZ IFRS 17</i>	Approve	Paper	
	9.4	<i>Extension of the Temporary Exemption from Applying NZ IFRS 9</i>	Approve	Paper	
	9.5	Draft signing memorandum – <i>Extension of the Temporary Exemption from Applying NZ IFRS 9</i>	Approve	Paper	
	9.6	NZ Society of Actuaries – copy of submission on IASB ED/2019/4 <i>Amendments to IFRS 17</i>	Note	Supp paper	Link
	9.7	IASB Project Summary and Feedback Statement	Note	Supp paper	Link
		<u>PBE IFRS 17</u>			
	9.8	Cover memo – <i>Amendments to PBE IFRS 17</i>	Note	Paper	
	9.9	<i>Amendments to PBE IFRS 17</i>	Approve	Paper	
	9.10	Draft signing memorandum – <i>Amendments to PBE IFRS 17</i>	Approve	Paper	
PBE Item for Approval					
2.15 pm	10	2020 Amendments to PBE FRS 48	(JS)		
	10.1	Cover memo	Consider	Paper	
	10.2	<i>2020 Amendments to PBE FRS 48</i>	Approve	Paper	
	10.3	Draft signing memorandum	Approve	Paper	

Est Time	Item	Topic	Objective		Page
	10.4	Submissions received			
	10.4.1	R1 BDO	Note	Paper	
	10.4.2	R2 InterChurch Bureau	Note	Paper	
	10.4.3	Online feedback	Note	Paper	
	10.4.4	Placeholder for further submissions and online feedback (post Board mailout)	Note	Late papers	
	10.5	Audit NZ Bulletin two: Implications of the COVID-19 emergency for service performance reporting	Note	Supp Paper	Link
Standards for Noting					
2.30 pm	11	Standards Approved	(VSF)		
	11.1	Approval 118 <i>Reference to the Conceptual Framework</i>	Note	Paper	
	11.2	Approval 119 <i>Onerous Contracts—Cost of Fulfilling a Contract</i>	Note	Paper	
	11.3	Approval 120 <i>Annual Improvements to NZ IFRS 2018–2020</i>	Note	Paper	
	11.4	Approval 121 <i>Property, Plant and Equipment: Proceeds before Intended Use</i>	Note	Paper	

Next NZASB meeting:

Thursday 10 September 2020