



17 April 2019

Subject: Agenda for the 170th meeting of the AASB
Venue: TEQSA Executive Board Room, Tower Level 14, 530 Collins Street, Melbourne
Time(s): Tuesday 30 April 2019, 9.30am to 4.45pm

The public is invited to attend this meeting. * Items 1(a), 1(b), 13, 14 and 15 will be held in private.

NOTE: The running order and time allocated to agenda items is subject to change prior to and during the course of the meeting: It is advisable to visit the website prior to 29 April 2019 to confirm whether the anticipated running order remains as indicated above:
Those wishing to attend the public sessions of the meeting are requested to register in advance: (see AASB meeting [procedures for attendance](#) on the AASB's website):

Day 1	Item	Duration	Subject	Objectives
9.30am	1(a)*	30 mins	Agenda	
	1(b)*		Report from Chair	
	2		Apologies, Declarations of Interest, Minutes and Approvals Out of Session	Note apologies and declarations. Consider minutes for approval
10.00am	3	30 mins	Findings on non-disclosing entities lodging with ASIC (Research Paper by Brad Potter and George Tanewski)	Receive update on research findings and consider implications for Phase 2 Proposals
10.30am	4	30mins	AASB 1054 – Disclosure of Compliance with R&M in SPFS	Decide on proposed disclosure for compliance with R&M in SPFS
11.00am		15 mins	<i>Morning tea</i>	
11.15am	5	30mins	Removal of SPFS for FP entities – timeline	Inform the Board regarding the expected timeline
11.45am	6	60 mins	Removal of SPFS for FP entities – Transitional relief	Decide on transitional requirements
12.45pm		30 mins	<i>Lunch</i>	
1.15pm	7	30 mins	AASB 1059 – Implementation issues	Decide whether to amend AASB 1059
1.45pm	8	90 mins	Fair value measurement – public sector	Decide on direction of guidance on key issues identified
3.15pm		15 mins	<i>Afternoon tea</i>	
3.30pm	9	15 mins	International update on IFRS for SMEs disclosures, goodwill and impairment research report, and climate-related risk disclosures	Receive verbal update

Day 1	Item	Duration	Subject	Objectives
3.45pm	10	10 mins	IPSASB update	Receive update on IPSASB meeting held in March 2019
3.55pm	11	5 mins	International documents open for comment	Decide on international consultation documents to comment on
4.00pm	12	5 mins	Other Business - Public	
4.05pm	13*	5 mins	Other Business - Private	
4.10pm	14*	20 mins	Work program and Priorities for Next Meeting	
4.30pm	15*	15 mins	Review	
4.45pm			<i>Close meeting</i>	