

# GAAPinars

LIVE • INTERACTIVE • EDUCATIONAL



**We continue to detail the challenges, risks, and emerging issues you and your team need to know about**

This series brings you right up to date with the latest in audit, financial and sustainability reporting, AI, ethics, AFSL, and SMSFs.

Designed with a focus on audit quality and professional judgment, the program addresses key areas such as audit planning, auditing impairment, fraud, NOCLAR, and meeting AFSL audit requirements.

We'll also explore current financial reporting challenges – including fair value measurement and the application of reporting frameworks – and provide guidance on the fast-evolving landscape of climate-related reporting.

Let's summarise the sessions – and who should participate.

	Audit team members	Other public practitioners and their team members	Accountants in commerce, industry and NFPs
<b>Audit</b>			
Planning the 2026 audit	●		
Fraud risk in the 2026 audit	●		
NOCLAR – risks, responsibilities, and audit responses	●		
AFSL – key licensing requirements and audit implications	●		
Audit evidence and documentation – getting it right	●		
Auditing for asset impairment	●		
<b>Financial and sustainability reporting</b>			
Navigating AASB/IFRS 13 Fair Value Measurement	●	●	●
Financial reporting frameworks – what preparers and auditors need to know	●	●	●
AASB 101 today, AASB 18 tomorrow – what remains the same	●	●	●
Climate-related disclosures – key focus areas and lessons from 31 December reporters	●	●	●
<b>Ethics</b>			
AI – ethical, governance, and audit risks	●	●	●
<b>Business risks</b>			
What's new in audit and financial reporting	●	●	●
Getting into the zone for 30 June reporters	●	●	●
<b>SMSF</b>			
SMSF audit focus areas for 30 June	●	●	

## GAAP Consulting's experts are names you know and trust.

They are among Australia's leading financial thinkers.

Lead presenters from *GAAP Consulting* are Carmen Ridley (Former AASB member) and Colin Parker (Head of *GAAP Consulting's* Advisory and Risk Management team).

Joining them are Chanelle Pienaar (Principal, Audit Assist), Jessica-Anne Saayman (Director, QA Assist), and Shelley Banton (Director, Super Clarity).



Carmen Ridley



Colin Parker



Chanelle Pienaar



Jessica-Anne Saayman



Shelley Banton

**Location:** Online – join from your desktop or boardroom. Team members may also log-in remotely.

**Interactive Q&A:** All sessions are live, giving you the chance to directly engage with our experts.

**Recordings:** Like a topic but can't make the scheduled time? All GAAPinars are recorded so you can watch at a time convenient to you.

**CPD:** Each session is worth 1.5 CPD/CPE hours. That's 21 hours in total for you and the team, a sizeable chunk of your CPD requirements.

**Cost:** GAAPinars cost your business only \$380 (\$345 plus GST) per session, per office (not per person). Book four fee-paying sessions and get the fifth free. Book the series for \$3,950 (inc. GST) and save \$610.

**Series registration closes Thursday, 12 March. Register today and lock in the dates for you and your team. Let them know what's in store.**



**BUSINESS  
RISKS**

## **SESSION 1: Thursday March 19 (12:00pm to 1:30pm)**

### **What's new in audit and financial reporting**

**With Carmen Ridley and Colin Parker**

This opening GAAPinar brings you right up to date with the most important developments since the November-December series – what has changed, what matters most, and what you should do differently in 2026.

We'll cover the latest developments across audit, financial reporting, sustainability, AI, ethics, and regulator focus areas, translating technical developments into clear actions for your risk registers, audit planning, and training programs.

This session also sets the foundation for the entire 14-part GAAPinar program.



**FINANCIAL &  
SUSTAINABILITY**

## **SESSION 2: Thursday March 19 (2:30pm to 4:00pm)**

### **Navigating AASB/IFRS 13 Fair Value Measurement**

**With Carmen Ridley and Colin Parker**

AASB/IFRS 13 Fair Value Measurement is a detailed and complex standard and remains an enduring focus area for ASIC and international regulators.

Applying AASB/IFRS 13 remains challenging due to volatile markets, heightened use of unobservable inputs, valuation model complexity, inconsistent assumptions across entities, reliance on specialists, data quality issues, increased regulatory scrutiny, and greater expectations over governance, documentation, controls, and transparency in fair value measurements.

This session will:

- Explain what regulators are looking at for reporting and audit purposes
- Recap key principles of AASB/IFRS 13 Fair Value
- Identify the significant judgements and disclosures, and
- Provide insights into how the standard can be better applied.



AUDIT

**SESSION 3: Thursday April 23 (12:00pm to 1:30pm)****Planning the 2026 audit****With Chanelle Pienaar and Colin Parker**

Strong planning is fundamental to a high-quality audit. Each reporting season brings new risks, regulatory expectations, and emerging issues – meaning last year's audit plan cannot simply be rolled forward.

Changes in business conditions, technology, climate risk, and evolving financial and sustainability reporting requirements are reshaping audit risk profiles. At the same time, regulators are intensifying their focus on audit quality and planning judgments.

In this session, we will unpack what the AASB, AUASB, ASIC, and other regulators are signalling as priority risk areas for 2026 audits.

Drawing on GAAP Consulting's recent audit file inspection findings and technical queries, we will translate these themes into practical planning actions for your 30 June audits.

This session will:

- Explain the key audit risks for 2026 and how they affect planning under ASA 300 and ASA 315/330
- Explore high-risk areas including valuations, cybersecurity, technology risks, and climate-related matters
- Show how to integrate regulator audit quality findings and focus areas into your planning file
- Clarify commonly misunderstood planning requirements
- Outline effective planning interactions with those charged with governance, and
- Share best-practice approaches to building a robust audit plan.



AUDIT

**SESSION 4: Thursday April 23 (2:30pm to 4:00pm)****Fraud risk in the 2026 audit****With Colin Parker**

Fraud remains one of the most challenging areas for auditors.

Regulators continue to identify deficiencies in how auditors address fraud risk, including over-reliance on management representations, insufficient challenge, and inadequate documentation.

At the same time, evolving digital business models and remote working environments are obscuring traditional audit trails, making fraud harder to detect and easier to conceal.

This session examines how fraud risks are changing, where audit approaches are falling short, and what is required now and in the near term.

This session will:

- Analyse recent fraud cases and how they could have been prevented or detected
- Highlight common audit deficiencies and how to address them
- Explain key requirements and what has changed in the revised ASA 240 – The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report
- Examine how AI, automation, and remote working are reshaping fraud risk, and
- Explain how to document effective audit responses to fraud risk.



## AUDIT

**SESSION 5: Thursday April 30 (12:00pm to 1:30pm)****NOCLAR – risks, responsibilities, and audit responses****With Carmen Ridley and Colin Parker**

Non-compliance with laws and regulations (NOCLAR) is a key audit risk that is often underestimated.

When not properly addressed, NOCLAR can lead to material misstatements, regulatory sanctions, reputational damage, and business failure.

Regulatory inspections continue to identify weaknesses in how auditors identify, evaluate, document, and respond to suspected or identified non-compliance.

This session examines how auditors should approach NOCLAR, including the application of ASA 250 and the ethical requirements under APES 110.

We will also address the Anti-Money Laundering and Counter-Terrorism Financing (AML/CTF) reforms and how these obligations can trigger NOCLAR considerations and reporting responsibilities.

This session will:

- Illustrate common and emerging examples of NOCLAR, including Tranche 2 of AML and CTF
- Unpack auditor responsibilities under ASA 250 Consideration of Laws and Regulations in an Audit of a Financial Report
- Explain the ethical obligations under APES 110 when non-compliance is identified, and
- Identify how to improve detection, escalation, and reporting of non-compliance.



## ETHICS

**SESSION 6: Thursday April 30 (2:30pm to 4:00pm)****AI – ethical, governance, and audit risks****With Carmen Ridley and Colin Parker**

AI – both planned and unplanned – is now embedded, introducing complex ethical, governance, and audit risks that are not always well understood or controlled.

AI challenges fundamental audit concepts, including the reliability of evidence, the explainability of outputs, and the exercise of professional scepticism.

Models that lack transparency, are undocumented, or frequently change increase the risk of inappropriate reliance and insufficient challenge.

AI also raises ethical issues including bias, confidentiality breaches, data misuse, and over-reliance on automated outputs.

This session examines the practical implications of AI for auditors and how the fundamental principles in APES 110 apply in AI-enabled environments.

This session will:

- Explain how the fundamental principles in APES 110 apply when using or relying on AI
- Examine how AI affects audit evidence, risk assessment, and professional scepticism
- Identify key risk areas, including bias, model drift, explainability, and cybersecurity
- Outline governance frameworks and control considerations for AI-enabled systems
- Discuss emerging regulatory expectations and areas of focus, and
- Analyse scenarios where AI has failed and why.



AUDIT

**SESSION 7: Thursday May 14 (12:00pm to 1:30pm)****AFSL – key licensing requirements and audit implications****With Colin Parker**

AFSL requirements are continually evolving as ASIC updates its guidance, increases regulatory scrutiny, and pursues enforcement action.

For auditors, staying across these developments is critical. Changes in licensing conditions, financial requirements, and ASIC expectations directly affect how auditors assess compliance, evaluate risk, and design effective audit procedures.

This session will provide a practical and up-to-date overview of current AFSL obligations, ASIC priorities, and what they mean for audit practice. Through examples and clear guidance, auditors will gain greater confidence in evaluating compliance and designing effective audit responses.

This session will:

- Provide an overview of recent ASIC developments, reviews, and enforcement trends affecting AFSL holders and their auditors
- Explain the key requirements of RG 166 – AFS Licensing: Financial Requirements, with a focus on Base Level requirements applicable to non-exempt licensees
- Clarify how these requirements apply in practice, including common areas of challenge for licensees
- Outline practical audit procedures relevant to RG 166 and the key sections of FS 71, and
- Highlight common compliance risks and what good audit responses look like.



AUDIT

**SESSION 8: Thursday May 14 (2:30pm to 4:00pm)****Audit evidence and documentation – getting it right****With Colin Parker and Jessica-Anne Saayman**

Strong audit evidence and clear documentation are the backbone of audit quality, yet they remain a persistent source of regulator findings and file review deficiencies.

Too often, teams obtain good evidence but do not clearly document their reasoning, link that evidence to their conclusions, or properly justify why their key judgments are reasonable.

This session focuses on how audit teams can apply ASA 230 and ASA 500 to consistently strengthen evidence, documentation, and lift overall file quality.

This session will:

- Discuss recurring weaknesses identified in regulatory inspections and file reviews
- Unpack the key requirements of ASA/ISA 230 Audit Documentation
- Bring ASA/ISA 500 Audit Evidence to life with examples of “sufficient and appropriate” evidence, and
- Equip teams with simple techniques to write clearer working papers, better justify judgments, and lift overall file quality.

FINANCIAL &  
SUSTAINABILITY**SESSION 9: Thursday May 21 (12:00pm to 1:30pm)****Financial reporting frameworks – what preparers and auditors need to know****With Carmen Ridley and Colin Parker**

Preparers and auditors need a strong understanding of all financial reporting frameworks to ensure correct recognition, measurement, disclosure, and assurance.

Getting this wrong can lead to material misstatements, regulatory scrutiny, and increased audit risk.

This requires sound professional judgment, alignment with AASB guidance, and a clear focus on the needs of financial statement users.

This session will:

- Explain the key features of each reporting framework and when they should be applied, including:
  - General purpose financial reporting
  - Reduced Disclosure Regime
  - Not-for-profit standards (including proposed Tier 3)
  - Special purpose financial reporting, and
  - Sustainability reporting
- Discuss the key audit considerations when different frameworks are used, including practical implications for planning, evidence, and reporting, and
- Outline the ethical requirements relevant to selecting and applying reporting frameworks.

FINANCIAL &  
SUSTAINABILITY**SESSION 10: Thursday May 21 (2:30pm to 4:00pm)****AASB 101 today, AASB 18 tomorrow – what remains the same****With Carmen Ridley and Colin Parker**

AASB/IFRS 18 Presentation and Disclosure in Financial Statements applies from 1 January 2027 (that is, for 31 December 2027 year-ends), with a later effective date for not-for-profit entities.

Until then, AASB 101/ IAS 1 Presentation of Financial Statements continues to apply.

This session focuses on the presentation and disclosure requirements that will remain unchanged under AASB 18, helping preparers and auditors apply current requirements with confidence and avoid unnecessary rework ahead of transition.



AUDIT

**SESSION 11: Thursday June 4 (12:00pm to 1:30pm)****Auditing for asset impairment****With Colin Parker and Chanelle Pienaar**

Assessing impairment for 30 June is increasingly challenging, as economic uncertainty, rising costs, higher discount rates, and shifting demand increase the likelihood of impairment indicators under AASB 136 / IAS 36 Impairment of Assets.

Impairment remains a key focus area for ASIC, with increased surveillance, reviews, and enforcement activity highlighting deficiencies in audit responses.

Determining whether assets are impaired – and designing an appropriate audit response – is highly judgmental and continues to challenge audit teams.

This session addresses how audit teams should approach impairment assessments and how to evidence their conclusions.

This session will:

- Explain key regulator concerns and audit deficiencies in impairment assessments
- Explain the audit procedures expected in higher-risk impairment areas
- Show how to effectively test and challenge management's cash flow forecasts, key assumptions, and discount rates, and
- Identify documentation expectations and how to support conclusions on file.

SELF-MANAGED  
SUPER FUNDS**SESSION 12: Thursday June 4 (2:30pm to 4:00pm)****SMSF audit focus areas for 30 June****With Shelley Banton**

The SMSF industry continues to face significant risks from legislative changes. This session brings you up to speed on the latest SMSF developments, compliance issues, and audit priorities.

Shelley will unpack new ATO guidance, ASIC disciplinary actions, and emerging challenges every SMSF auditor needs to know.

We'll focus on the key risks and issues that matter right now, helping spot problems early and respond effectively.

The session will cover:

- ATO updates and rulings
- Division 296 changes
- Asset valuations
- Payday Super
- ATO's and ASIC's focus on auditor compliance and in-house audits
- ASIC disciplinary actions against auditors, and
- Common audit issues and queries, including keeping audit documentation up to standard.

FINANCIAL &  
SUSTAINABILITY**SESSION 13: Thursday June 11 (12:00pm to 1:30pm)****Climate-related disclosures – key focus areas and lessons from 31 December reporters****With Carmen Ridley and Colin Parker**

Climate-related reporting is now front and centre. The first mandatory disclosures under AASB S2 Climate-related Financial Disclosures apply to Group 1 entities, with 31 December reporters leading the way and 30 June reporters following in the next reporting cycle. Groups 2 and 3 will follow shortly.

This session will explore key reporting implementation issues and challenges, drawing on lessons learned from 31 December reporters and translating those insights for upcoming 30 June reporters and their auditors.

This session will:

- Provide an update of key recent regulatory and standards developments
- Discuss lessons and issues from 31 December sustainability reports
- Provide insights to help 30 June reporters prepare effectively, and
- Explain the illustrative Corporations Act Sustainability Assurance Reports and voluntary reports.

BUSINESS  
RISKS**SESSION 14: Thursday June 11 (2:30pm to 4:00pm)****Getting into the zone for 30 June reporters****With Carmen Ridley and Colin Parker**

Every reporting period brings fresh challenges for preparers and auditors – from applying new or revised standards to responding to evolving business risks.

In this timely session, Carmen and Colin will unpack the key issues. Drawing on emerging trends, current enforcement activity, and lessons from recent restatements, the session will help you and your team stay sharp and prepared.

This session will focus on:

- ASIC focus areas
- Lessons to be learned from ASIC-inspired corporate restatements and other enforcement activities
- Accounting and sustainability standards operative for 30 June reporters
- Ethical responsibilities for financial information preparation
- Auditing developments and issues for 30-June reporting date, and
- Concluding on key themes from the GAAPinar series.

**Don't miss our GAAPinars!****Here's why you should join:**

- Timely and relevant topics
- Enhance your technical expertise
- Learn directly from respected industry leaders
- Interactive sessions – your questions answered in real time
- Earn valuable CPD hours recognised across the profession
- Exceptional value for money

**Praise for our GAAPinars**

- “ The GAAPinars sessions have been very useful in day-to-day practice life. ”
- “ I'm really enjoying each session and they have been very helpful to me. ”
- “ The GAAPinars have become an integral part of our professional development plan. ”
- “ Our team, and therefore our clients, have benefited greatly from the GAAPinar sessions. ”
- “ We have found the GAAPinars extremely useful and a great way to keep our staff up to date. ”

## Make the most of your GAAPinar experience

- **Prepare:** Before each GAAPinar, we encourage teams to discuss and identify the most pressing issues or questions they seek to address during the session. Please send through to [andrew@gaptraining.com.au](mailto:andrew@gaptraining.com.au) and we will endeavour to address them during the presentation.
- **Debrief:** After each session, conduct a debriefing to discuss. This allows team members to recap key points, review questions raised during the session, reinforce important takeaways, and define actionable items to implement.
- **Follow-up:** The GAAP Training team is pleased to take any follow up questions that may arise after a session.
- **Re-use:** Schedule refreshers for team members and new starters who missed the live sessions.

## Registration

Register now at [www.gaptraining.com.au](http://www.gaptraining.com.au) or complete the editable booking form below and send it to [andrew@gaptraining.com.au](mailto:andrew@gaptraining.com.au). **Series registration closes: Thursday, 12 March.** Register today and lock in the dates for you and your team. Let them know what's in store.

## Session Bookings

	Date	Time (AEST)	Cost (inc. GST)	Register Please <input checked="" type="checkbox"/>
1. What's new in audit and financial reporting	March 19	12:00 – 1:30	Free	
2. Navigating AASB/IFRS 13 Fair Value Measurement	March 19	2:30 – 4:00	\$380	
3. Planning the 2026 audit	April 23	12:00 – 1:30	\$380	
4. Fraud risk in the 2026 audit	April 23	2:30 – 4:00	\$380	
5. NOCLAR – risks, responsibilities, and audit responses	April 30	12:00 – 1:30	\$380	
6. AI – ethical, governance, and audit risks	April 30	2:30 – 4:00	\$380	
7. AFSL – key licensing requirements and audit implications	May 14	12:00 – 1:30	\$380	
8. Audit evidence and documentation – getting it right	May 14	2:30 – 4:00	\$380	
9. Financial reporting frameworks – what preparers and auditors need to know	May 21	12:00 – 1:30	\$380	
10. AASB 101 today, AASB 18 tomorrow – what remains the same	May 21	2:30 – 4:00	\$380	
11. Auditing for asset impairment	June 4	12:00 – 1:30	\$380	
12. SMSF audit focus areas for 30 June	June 4	2:30 – 4:00	\$380	
13. Climate-related disclosures – key focus areas and lessons from 31 December reporters	June 11	12:00 – 1:30	\$380	
14. Getting into the zone for 30 June reporters	June 11	2:30 – 4:00	\$380	

<b>Sub-total</b>		
<b>BONUS: Book four fee-paying sessions and receive an additional session for free</b>		(\$380)
<b>Book the complete GAAPinar series for \$3,950 (inc. GST) and save \$610</b>		\$3,950
<b>Total</b>		

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Written confirmation will be forwarded to you on receipt of registration and the processing of payment.

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