GAAPinars

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

The November to December 2026 GAAPinar series brings together 12 practical sessions to help you and your team navigate key standard changes, audit challenges and regulatory developments affecting current and upcoming engagements.

Audit quality and professional judgement run throughout the program. We'll examine how to audit AASB 18, the revised fraud and going concern standards, lessons from audit file reviews, the expanding role of AI and evolving expectations for AFSL audits.

We'll also explore key financial reporting challenges, from revenue recognition and AASB 18 implementation to the new Tier 3 framework and growing climate-related disclosure and assurance requirements.

Explore the sessions below to see what we'll cover and who should attend.

	Audit team members	Accounting & advisory team members
Audit		
How to audit AASB 18 Presentation and Disclosure in Financial Statements	●	
Revised fraud and going concern standards – how your audits will change	●	
Audit quality – would your audit file stand up to scrutiny?	●	
AFSL audits – what recent developments mean for auditors	●	
Ethics for auditors – applying the Code	●	
SMSF audits – new rules and emerging risks	●	
Financial and sustainability reporting		
What's new in financial reporting and audit	●	●
Revenue recognition – getting AASB 15 right	●	●
Preparing for AASB 18 Presentation and Disclosure in Financial Statements	●	●
Climate-related disclosures – the next wave of reporting and assurance	●	●
NFP reporting and compliance – what's changing	●	●
Reporting and auditing considerations for December year-ends	●	●

GAAP Consulting's experts are names you know and trust

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

They are joined by 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 – attend from your desktop or bring the team together in your boardroom.

Ask the experts: Each live GAAPinar includes Q&A, giving you the opportunity to ask questions and discuss the issues that matter to your team.

Recordings: Every live GAAPinar is recorded, so you can catch up at a convenient time or revisit key points afterwards.

CPD: Each session provides 1.5 CPD hours, helping you and your team stay current and meet your professional development requirements.

Cost: Each GAAPinar costs only $395 ($360 plus GST) per session, per office (not per person). Book the full series for $3,700 and save $645.

FINANCIAL REPORTING

SESSION 1: Thursday 5 November (12:00pm to 1:30pm)

What's new in financial reporting and audit

With Carmen Ridley and Colin Parker

What has changed since our April to June series and what should be on your radar now?

Carmen and Colin will unpack the key developments across auditing, financial and sustainability reporting, the expanding role of AI, ethics and the regulatory landscape.

They will highlight what has changed, why it matters, the questions teams should be raising with clients and the areas that may require action now.

FINANCIAL REPORTING

SESSION 2: Thursday 5 November (2:30pm to 4:00pm)

Revenue recognition – getting AASB 15 right

With Carmen Ridley and Colin Parker

Revenue recognition generates some of the most frequent and challenging accounting questions we receive.

It also remains a significant area of audit risk, with judgement, complex contractual arrangements and the potential for error or manipulation continuing to attract regulatory attention.

This session will examine where AASB 15 proves most difficult to apply, what recent failures can teach us and where audit evidence needs particular attention.

In this GAAPinar, we will discuss:

- Recent revenue recognition failures and the audit procedures that could have identified or addressed the underlying issues
- Key AASB 15 judgement areas, including performance obligations, timing, cut-off and contract modifications
- Construction and project accounting, including how revenue interacts with contract assets, contract liabilities, receivables and provisions
- Revenue disclosures and the evidence needed to support significant judgements

FINANCIAL REPORTING

SESSION 3: Thursday 12 November (12:00pm to 1:30pm)

Preparing for AASB 18 Presentation and Disclosure in Financial Statements

With Carmen Ridley and Colin Parker

What should your team be doing now to prepare for AASB 18?

AASB 18 introduces significant changes to how financial performance is presented and disclosed, with implications for financial statements, reporting processes and systems.

The standard applies to relevant for-profit entities for annual reporting periods beginning on or after 1 January 2027, with retrospective application. For December year-end reporters, this means restating 2026 comparative information in their 2027 financial statements.

Entities should now be assessing the classification of income and expenses, the new profit or loss subtotals, management-defined performance measures, aggregation and disaggregation, and the systems and data changes required.

This GAAPinar will explore:

- How AASB 18 changes the presentation and disclosure of financial statements
- Implementation challenges
- Recent interpretations and emerging issues
- Proposed amendments to AASB 1060 to align with AASB 18
- The implications of AASB 18 for not-for-profit entities

FINANCIAL REPORTING

SESSION 4: Thursday 12 November (2:30pm to 4:00pm)

Climate-related disclosures – the next wave of reporting and assurance

With Carmen Ridley and Colin Parker

As climate-related disclosure and assurance requirements expand, what should preparers and auditors be getting ready for?

Group 1 entities are entering their second year, with broader reporting requirements and an increasing scope of assurance.

Group 2 entities face their first sustainability report, with systems, processes and supporting evidence that may still be taking shape.

This GAAPinar will help preparers prioritise their next steps and auditors identify what needs to be assured, where significant judgements arise and where the greatest risks may lie.

This GAAPinar will discuss:

- Lessons from the first year of Group 1 reporting
- Group 1 Year 2 – the expanded reporting requirements and the increasing scope of assurance
- Group 2 first-time reporting – what AASB S2 requires, which disclosures are subject to limited assurance and how to assess readiness
- Treasury's climate-related transition planning guidance and its practical implications
- Proposed reforms to climate-related financial disclosures and what they could mean for reporting entities
- The latest Q&A on rotation requirements for audit partners and sustainability assurance leaders and the implications for assurance practices

AUDIT

SESSION 5: Thursday 19 November (12:00pm to 1:30pm)

How to audit AASB 18 Presentation and Disclosure in Financial Statements

With Colin Parker and Chanelle Pienaar

New presentation requirements bring new audit judgements. Will your team be ready?

AASB 18 applies to relevant for-profit entities for annual periods beginning on or after 1 January 2027, but the audit implications start earlier.

Restating comparative information and applying the new requirements will require scrutiny of management's classifications, judgements and transition adjustments.

This session will take auditors through the practical implications, from assessing client readiness and identifying risks to obtaining evidence and documenting conclusions.

This GAAPinar will explore:

- Identifying key audit risks associated with AASB 18
- Evaluating management's judgements, classifications and transition adjustments
- Obtaining sufficient appropriate audit evidence
- Assessing the appropriateness and completeness of presentation and disclosures
- Documenting significant judgements and conclusions

AUDIT

SESSION 6: Thursday 19 November (2:30pm to 4:00pm)

Revised fraud and going concern standards – how your audits will change

With Chanelle Pienaar and Jessica-Anne Saayman

What will your audit team need to do differently under the revised fraud and going concern standards?

The revised ASA 240 and ASA 570 apply to financial reporting periods beginning on or after 15 December 2026. They bring significant changes to how auditors assess risks, obtain evidence and support their conclusions.

This GAAPinar will examine the key changes and their practical implications for planning, performing and documenting your audits.

In this GAAPinar, we will explore:

- The key changes to ASA 240 and ASA 570 and their implications for audit engagements
- How fraud and going concern risk assessments will change
- Communication with management and those charged with governance
- What firms should update in their methodologies
- Steps audit teams should take now to prepare for implementation

AUDIT

SESSION 7: Thursday 3 December (12:00pm to 1:30pm)

Audit quality – would your audit file stand up to scrutiny?

With Colin Parker and Chanelle Pienaar

Does your audit file explain what you did, why you did it and how the evidence supports your conclusions?

Drawing on common themes from GAAP Consulting's audit file reviews and findings from ASIC's forthcoming audit inspection report, we'll examine recurring weaknesses and practical ways to strengthen the quality, clarity and defensibility of your work.

The focus is on helping your team apply these findings to assess risks more effectively, obtain stronger audit evidence and clearly document how that evidence supports your conclusions.

In this GAAPinar, we will:

- Examine the findings from ASIC's forthcoming 2026 audit inspection report and other regulators' reviews
- Draw lessons from recent enforcement actions, including what auditors could have done differently
- Identify recurring gaps in audit evidence, professional scepticism and documentation of significant judgements
- Explore how AI affects audit quality and professional judgement
- Turn these insights into practical improvements in audit planning, procedures and documentation

AUDIT

SESSION 8: Thursday 3 December (2:30pm to 4:00pm)

SMSF audits – new rules and emerging risks

With Shelley Banton

Are your SMSF audit procedures keeping pace with changing rules, emerging risks and increasing regulatory scrutiny?

Division 296, new LRBA restrictions and continued ATO and ASIC scrutiny are changing the risks and issues SMSF auditors need to address.

Shelley will work through the latest SMSF developments and the practical issues arising in audit engagements, with a focus on identifying problems early, obtaining appropriate audit evidence and ensuring the audit file supports the conclusions reached.

This GAAPinar will discuss:

- Division 296 and the implications for SMSFs and their auditors
- LRBAs and borrowings – the new LRBA rules that limit borrowing to business real property, ATO guidance and potential problems
- Related-party transactions and prohibited loans – including leases, related entities and the 5% in-house asset limit
- Asset valuations and obtaining appropriate audit evidence
- Cybercrime threats facing SMSFs
- Latest ATO guidance, developments and compliance priorities, including cryptocurrency, disqualified trustees and completion of the IAR
- Audit evidence and documentation – what needs to be on the file to support the auditor's conclusions



AUDIT

SESSION 9: Thursday 10 December (12:00pm to 1:30pm)

AFSL audits – what recent developments mean for auditors

With Colin Parker

How should recent regulatory developments and ASIC enforcement activities change the way you approach an AFSL audit?

ASIC scrutiny is extending beyond AFS licensees to the auditors who provide assurance over them.

Recent matters involving Shield and First Guardian have sharpened the focus on the responsibilities of AFSL auditors, the scope of their work and the evidence supporting their conclusions.

As firms prepare for their 2027 AFSL engagements, this GAAPinar will provide practical guidance on evaluating compliance, identifying audit risks and designing effective audit responses.

We will explore:

- What recent failures and regulatory action reveal about emerging audit risks
- Licence conditions and compliance obligations
- Risk management frameworks, governance and oversight
- Reportable situations and breach reporting
- Authorised representatives and complaints handling – auditors' responsibilities
- Outsourcing and third-party arrangements
- Areas that may require greater challenge, evidence and documentation



AUDIT

SESSION 10: Thursday 10 December (2:30pm to 4:00pm)

Ethics for auditors – applying the Code

With Carmen Ridley and Colin Parker

Ethical challenges are not always obvious.

They can emerge through longstanding client relationships, pressure to accept management's position, requests to share confidential information or hesitation to challenge a colleague's judgement or behaviour.

The challenge for auditors is not simply understanding APES 110 – it is knowing how to apply the Code when circumstances are difficult, the answer is not clear and professional pressures are present.

Recent events show what can go wrong.

Drawing on recent case studies and practical scenarios, this session will explore how auditors can apply APES 110 Code of Ethics for Professional Accountants (including Independence Standards) to difficult situations in practice.

We will explore:

- Applying the fundamental principles and conceptual framework in APES 110 to everyday audit decisions
- Confidentiality and the appropriate handling of sensitive information
- Identifying and addressing threats to objectivity and independence
- Managing conflicts of interest and professional pressures
- NOCLAR and reporting obligations
- Documenting ethical judgements, actions and conclusions appropriately

FINANCIAL REPORTING

SESSION 11: Thursday 17 December (12:00pm to 1:30pm)

NFP reporting and compliance – what's changing

With Carmen Ridley and Colin Parker

Which reporting and compliance developments should be on your NFP clients' agendas?

Carmen and Colin will examine the new Tier 3 reporting framework, AASB 18 implications and ACNC priorities, alongside compliance risks involving wage underpayment, fraud and the NDIS.

The session will help preparers focus their work and auditors identify issues to consider in NFP engagements.

This session will explore:

- The new Tier 3 reporting framework
- The implications of AASB 18 for NFP financial reporting
- ACNC developments, including new guidance, regulatory priorities and compliance activity
- Emerging compliance and governance risks across the NFP sector
- Financial management and reporting issues commonly encountered by NFPs

FINANCIAL REPORTING

SESSION 12: Thursday 17 December (2:30pm to 4:00pm)

Reporting and auditing considerations for December year-ends

With Carmen Ridley and Colin Parker

December year-end reporting brings together new and amended standards, regulatory scrutiny and emerging business risks that preparers and auditors need to consider before finalising financial reports and audit files.

This session will unpack the key financial reporting and auditing developments, together with emerging AI considerations relevant to 31 December year-ends.

Drawing on current ASIC surveillance, recent restatements and emerging governance issues, we will highlight the areas requiring particular attention.

This GAAPinar will explore:

- Accounting and sustainability standards operative for 31 December reporters
- ASIC's current focus areas and findings from financial reporting surveillance
- Lessons from recent ASIC-driven restatements
- Emerging AI considerations
- Auditing developments and issues relevant to 31 December engagements

Why join our GAAPinars

- Understand what changing standards mean for your engagements
- Identify where evidence and documentation need greater attention
- Gain practical insights from experienced reporting and audit practitioners
- Ask questions and explore challenges in live sessions
- Build professional capability while earning relevant CPD hours

Praise for our GAAPinars

"The GAAPinar 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."

GAAP Training

Make the most of your *GAAPinar* experience

- **Prepare with your team:** Discuss the topics with your team before each session and identify the questions most relevant to your work. Send them to andrew@gaaptraining.com.au, and we'll aim to address them during the presentation.
- **Turn learning into action:** Set aside time afterwards to discuss what you've learnt, how it applies to your engagements and what your team should do next.
- **Follow-up:** Questions often arise when you put learning into practice. Contact the GAAP Training team with any follow-up queries.
- **Revisit the material:** Use the recordings and materials to refresh your knowledge, bring new starters up to speed and help colleagues catch up on sessions they missed.

Registration

Register at www.gaaptraining.com.au or complete the editable booking form below and email it to andrew@gaaptraining.com.au. Register today to lock in the dates for you and your team.

Session Bookings

	Date	Time AEDT	Cost Inc. GST	Tick to register
1. What's new in financial reporting and audit	5 November	12:00 – 1:30	Free	
2. Revenue recognition – getting AASB 15 right	5 November	2:30 – 4:00	$395	
3. Preparing for AASB 18 Presentation and Disclosure in Financial Statements	12 November	12:00 – 1:30	$395	
4. Climate-related disclosures – the next wave of reporting and assurance	12 November	2:30 – 4:00	$395	
5. How to audit AASB 18 Presentation and Disclosure in Financial Statements	19 November	12:00 – 1:30	$395	
6. Revised fraud and going concern standards – how your audits will change	19 November	2:30 – 4:00	$395	
7. Audit quality – would your audit file stand up to scrutiny?	3 December	12:00 – 1:30	$395	
8. SMSF audits – new rules and emerging risks	3 December	2:30 – 4:00	$395	
9. AFSL audits – what recent developments mean for auditors	10 December	12:00 – 1:30	$395	
10. Ethics for auditors – applying the Code	10 December	2:30 – 4:00	$395	
11. NFP reporting and compliance – what's changing	17 December	12:00 – 1:30	$395	
12. Reporting and auditing considerations for December year-ends	17 December	2:30 – 4:00	$395	

	Sub-total		
BONUS: Book four fee-paying sessions and receive an additional session for free		($395)	
Book the complete GAAPinar series for $3,700 inc. GST and save $645		$3,700	
	Total		

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

Refund requests for cancellations confirmed in writing will be accepted up to seven working days before the GAAPinar's broadcast date. Later cancellations are not subject to refunds but bookings may be transferred to other GAAPinars.

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