

# Who we are

# XRB, 2018b

XRB Board

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NZASB

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NZAuASB

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External Reporting Advisory Panel (XRAP)

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Technical Advisory Group (TRG)

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Standard setting process

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Management Team

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Vacancies

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XRB Accountability Documents

Our standards give New Zealanders trust and confidence in the financial reporting of corporate business, government agencies and charities.

The External Reporting Board (XRB) is an independent Crown Entity responsible for accounting and auditing & assurance standards in New Zealand.

The XRB was originally established under section 22 of the Financial Reporting Act 1993, with continued existence under section 12 of the Financial Reporting Act 2013. The XRB is also subject to the Crown Entities Act 2004.

## Our outcome goal

The XRB's outcome goal is:

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To contribute to the creation of dynamic and trusted markets through the establishment of an accounting and assurance standards framework that:

- engenders confidence in New Zealand financial reporting
- assists entities to compete internationally
- enhances entities' accountability to stakeholders.

You can find more information about our outcome goal and how it links to the Government's overarching outcome goal, in our Statement of Intent.

 Statement of Intent 2014–19 326 KB

## Our outputs

Our activities are focused on the delivery of three outputs:

- developing financial reporting strategy
- preparing and issuing accounting standards
- preparing and issuing auditing and assurance standards.

You can find more information about our outputs, including performance measures, in our Statement of Intent.

 Statement of Intent 2014–19 326 KB

## Our structure

The XRB organisation consists of:

- the XRB Board itself (XRB Board)
- the New Zealand Accounting Standards Board (NZASB)
- the New Zealand Auditing and Assurance Standards Board (NZAuASB)
- our staff.

 XRB Organisational Structure – March 2017 412 KB

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