

INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD 139th MEETING: JUNE 20-23 and 28, 2023

Meeting Format: In-person meeting (with videoconference dial-in available), except for June 28 which is by videoconference only

 Meetings are livestreamed on the IAASB's [YouTube channel](#)

Tuesday June 20	Wednesday June 21	Thursday June 22	Friday June 23	Wednesday June 28
In-person meeting days and plenary sessions (with videoconference dial-in available) from June 20-23, 2023				Virtual Board plenary session
Board Session (1) 09:00–17:00 09:00–09:10 Chair Opening Remarks [Agenda Item 1] 09:10–10:30 Sustainability Assurance (ED–Full standard) [Agenda Item 2] 10:30–11:00 Break 11:00–12:30 Sustainability Assurance (ED–Full standard) [Agenda Item 2] 12:30–13:30 Lunch 13:30–15:00 Sustainability Assurance (ED–Full standard) [Agenda Item 2] 15:00–15:30 Break 15:30–17:00 Sustainability Assurance (ED–Full standard) [Agenda Item 2]	Board Session (2) 08:30–15:00 08:30–10:00 Sustainability Assurance (ED–Full standard) [Agenda Item 2] 10:00–10:30 Break 10:30–12:00 Sustainability Assurance (ED–Full standard) [Agenda Item 2] 12:00–13:00 Lunch 13:00–15:00 Fraud (Issues and Drafting) [Agenda Item 3] Afternoon coffee/tea will still be served	Board Session (3) 09:00–17:30 09:00–10:30 Fraud (Issues and Drafting) [Agenda Item 3] 10:30–11:00 Break 11:00–12:30 Fraud (Issues and Drafting) [Agenda Item 3] 12:30–14:00 Extended Lunch (Opportunity to engage with PIE Task Force) 14:00–15:30 ISA for LCE (Issues and Full Read) [Agenda Item 4] 15:30–16:00 Break 16:00–17:30 ISA for LCE (Issues and Full Read) [Agenda Item 4]	Board Session (4) 08:30–13:00 08:30–10:00 Sustainability Assurance (Targeted Issues) [Agenda Item 2] 10:00–10:30 Break 10:30–11:30 Listed Entity & PIE (Track 1 – Approval) [Agenda Item 5] 11:30–13:00 ISA for LCE (Issues and Full Read) [Agenda Item 4] 13:00–14:00 Lunch Meeting adjourned until June 28	Board Session (5) 07:00–10:00 07:00–08:30 Sustainability Assurance (Approval of ED) [Agenda Item 2] 08:30–08:45 Comfort Break 08:45–10:00 Executive Session [No public observers]
Task Force Meetings / Other PIE TF – 17:15-18:45 Sustainability TF – 17:15-19:00	Task Force Meetings / Other Updated Draft of PIE-Track 1 available by 17:00 Sustainability TF – 15:15-17:15 Cocktail function – Starts 17:30	Task Force Meetings / Other Fraud TF – 17:45-18:45	Task Force Meetings / Other LCE TF – 13:15-14:15 IASB Liaison WG – 13:15-14:15	Task Force Meetings / Other Updated Draft of ED-5000 available by noon on Monday, June 26

Please note that all times in the agenda are US Eastern Time (New York).

Task Force / Working Group / Consultation Group meetings are tentative. Staff will confirm with each Task Force / Working Group / Consultation Group during the Board meeting period.

The IAASB Chair and Staff invite Board Members, Technical Advisors and Official Observers to join them for a cocktail function – details will be communicated in due course.