Meeting: IAASB
Meeting Location: New York, New York
Meeting Date: June 20–23 and 28, 2023

Agenda Item 1

Introduction and Opening Remarks

Objective of Agenda Item
1. To approve the minutes of the March and April 2023 IAASB meetings.

Recent Presentation and Outreach Activities
2. The **Appendix** includes a list of the recent presentations and outreach activities since the March 2023 IAASB meeting through June 2023. The names of the relevant IAASB participants who attended each activity are included in parentheses.

Materials Presented

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<th>Agenda Item</th>
<th>Description</th>
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<tr>
<td>1–A</td>
<td>Draft Minutes of the IAASB Meeting Held on March 20–24, 2023 (Marked)</td>
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<tr>
<td>1–B</td>
<td>Draft Minutes of the IAASB Meeting Held on March 20–24, 2023 (Clean)</td>
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<tr>
<td>1–C</td>
<td>Draft Minutes of the IAASB Meeting Held on April 19, 2023 (Marked)</td>
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<tr>
<td>1–D</td>
<td>Draft Minutes of the IAASB Meeting Held on April 19, 2023 (Clean)</td>
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Action Requested
3. The IAASB is asked to approve the minutes of the previous meetings as set out above.

Deadlines for Next IAASB Meeting
4. The IAASB’s next meeting will take place in person on September 18–22, 2023 in New York, New York.
5. The deadlines for agenda materials for the September 2023 Board meeting are as follows:
   - Agenda materials posted electronically from August 28, 2023
   - Final date for agenda materials for posting by September 1, 2023
Appendix

IAASB – Outreach Activities Since February 2023 and Up to June 2023

**Stakeholder Engagement—General Outreach Program**

- **February 2023** (previously not reported)
  - Meeting with the General Counsel, Council of Institutional Investors (CII) – By Videoconference (Seidenstein)

- **March 2023**
  - Participation at the International Ethics Standards Board for Accountants’ (IESBA) 2023 Global Roundtables on Sustainability in Sydney – Sydney, Australia (Edge)
  - Participation at the Forum of Firms meeting – By Videoconference and in Paris, France (Kienhuis)
  - Meeting with the Chief Auditor of the U.S. Public Company Accounting Oversight Board (PCAOB) – By Videoconference (Botha)
  - Meeting with Staff of the Public Interest Oversight Board (PIOB) (joint meeting involving the IAASB and the IESBA) – By Videoconference (Botha)
  - Meeting with the International Organization for Standardization (ISO) Secretary General and the IESBA Chair – By Videoconference (Seidenstein, Gunn)
  - Meeting with the Monitoring Group Co-Chair and U.S. Securities Exchange Commission (SEC) Chief Accountant and the IESBA Chair – By Videoconference (Seidenstein)
  - Meeting with a Senior Manager – Accounting and Audit Policy, Bank of England, representing the Basel Committee on Banking Supervision (BCBS) in the Monitoring Group Nominating Committee – London, United Kingdom (Seidenstein)
  - Meeting with PIOB and Monitoring Group Members – By Videoconference (Seidenstein)
  - Meeting with the Global Public Policy Committee (GPPC) Chair and Global Regulatory & Public Policy Leader for Deloitte – London, United Kingdom (Seidenstein)
  - Participating at the March 2023 meeting of the International Forum of Independent Audit Regulators’ (IFIAR) Standards Coordination Working Group (SCWG) – Madrid, Spain (Seidenstein, Botha)
  - Meeting with the Chair of the Executive Management Committee, European Federation of Financial Analysts’ Societies (EFFAS) and the Chair of the Commission on Financial Reporting, EFFAS – Madrid, Spain (Seidenstein)

- **April 2023**
  - Participation at Quarterly Meeting of the PIOB – Madrid, Spain (Seidenstein, Gunn, Botha)
  - Meeting with the International Organization of Securities Commissions (IOSCO) Secretary General and IOSCO Senior Policy Advisor for Special Projects – Madrid, Spain (Seidenstein)
Introduction and Opening Remarks

IAASB Main Agenda (June 2023)

Agenda Item 1

- Meeting with Visiting Professor of Management Practice at the University of Oxford and Founding Chairman of the Sustainability Accounting Standards Board (SASB) on sustainability matters – By Videoconference (Seidenstein)
- Participation at the Chinese Institute of Certified Public Accountants (CICPA) - Association of Chartered Certified Accountants (ACCA) Train the Trainer – By Videoconference (Chiew)
- Meeting with the Japanese Institute of Certified Public Accountants (JICPA) Audit and Assurance Standards Committee members – Tokyo, Japan (Seidenstein, Kai)
- Meeting with Analysts from Mizuho Securities and Asian Development Bank and the Chief Executive Officer (CEO) of JICPA – Tokyo, Japan (Seidenstein, Kai, Yoshimura)
- Meeting with the Certified Public Accountants and Auditing Oversight Board (CPAAOB) Leadership and the Director of the Office of Japanese Delegation for IFIAR at the Financial Services Agency (FSA) – Tokyo, Japan (Seidenstein, Kai, Yoshimura)
- Meeting with FSA Leadership – Tokyo, Japan (Seidenstein, Kai, Yoshimura)
- Presentation to the Japan Business Federation, Keidanren – Tokyo, Japan (Seidenstein, Kai, Yoshimura)
- Meeting with the Japan Audit & Supervisory Board Members Association (JASBA) Leadership – Tokyo, Japan (Seidenstein, Kai, Yoshimura)
- Interview with JICPA Chairman and President – Tokyo, Japan (Seidenstein, Kai, Yoshimura)
- Interview with journalist for Nikkei Inc. – Tokyo, Japan (Seidenstein, Kai)
- Meeting with CEO of The ESG Exchange and Good Governance Academy – By Videoconference (Seidenstein)
- Meeting with IFIAR Chair – Washington, D.C., USA (Seidenstein)
- Meeting with a Board Member of the U.S. PCAOB – Washington, D.C., USA (Seidenstein)
- Meeting with GPPC Chair – Washington, D.C., USA (Seidenstein)
- Presentation at the IFIAR Plenary (joint presentation by the IAASB and the IESBA) – Washington, D.C., USA (Seidenstein)
- Meeting with GPPC Representatives – Washington, D.C., USA (Seidenstein)
- Participation at the Digital Advisory Group meeting – London, United Kingdom (Seidenstein)

May 2023

- Participation at the Crowe Global network meeting – By Videoconference (Almond)
- Participation at International Federation of Accountants’ (IFAC) Small and Medium Practices Advisory Group (SMPAG) and Institut der Wirtschaftsprüfer in Deutschland e.V. (IDW) outreach – Berlin, Germany (Marten)
- Meeting with the Chair of the Global Sustainability Standards Board (GSSB), Global Reporting Initiative (GRI) and the Chief Standards Officer/Chief Products Officer, GRI – By Videoconference (Seidenstein)
Meeting with International Association for Accounting Education & Research (IAAER) Leadership – By Videoconference (Seidenstein, Marten, Maroun, Botha, Fairchild)

Presentation at the Forum of Firms, Audit Quality Event with Latin America and Caribbean Region members – Sao Paulo, Brazil (Botha)

Meeting with Representatives of the Quality Assurance Committee of the Conselho Federal de Contabilidade (CFC) and Instituto dos Auditores Independentes do Brasil (IBRACON) in Brazil – Sao Paulo, Brazil (Seidenstein, Botha)

Meeting with Leadership from the GPPC Firms in Brazil – Sao Paulo, Brazil (Seidenstein, Botha)

Meeting with the Director and senior staff of the Institute of Corporate Governance in Brazil (IBGC) – Sao Paulo, Brazil (Seidenstein, Botha)

Meeting with Representatives of the Center for Audit Quality (CAQ) – By Videoconference (Botha, Bailey, van den Hout)

Quarterly Meeting between IFAC and the Standard Setting Boards on International Standards Adoption and Implementations – By Videoconference (van den Hout)

Participation at the May 2023 meeting of the Edinburgh Group – By Videoconference (Seidenstein); New York, USA (Botha)

**Project Specific Outreach**

**Audit Evidence**

- **March 2023**
  - Meeting with Representatives of IFIAR’s SCWG – By Videoconference (Almond, Botha, Montgomery, Savovska)

**Audits of LCEs**

- **March 2023**
  - Meeting with LCE Reference Group – By Videoconference (Hagen, van den Hout, Fairchild)

- **May 2023**
  - Participation at the IFAC’s SMPAG Meeting – By Videoconference (Hagen, van den Hout, Fairchild)

**Fraud**

- **January 2023 (not previously reported)**
  - Meeting with Representatives of the AICPA and the Auditing Standards Board of the AICPA on targeted outreach undertaken in the U.S. – By Videoconference (Jackson, Stevens, Wilson, Bailey, Savovska)
Listed Entity and PIE

- **May 2023**
  - Meeting with Representatives of the IOSCO Issuer Accounting, Audit and Disclosures (Committee 1), Auditing Subcommittee – By Videoconference (Almond, Botha, Savovska)

Sustainability Assurance

- **February 2023 (not previously reported)**
  - Meeting with E3G Representatives on sustainability assurance – Montreal, Canada (Seidenstein)
  - Presentation to Chief Executives Forum on sustainability assurance – New York, USA (Seidenstein)

- **March 2023**
  - Meeting with the President of the Spanish Securities Regulator, Comisión Nacional del Mercado de Valores (CNMV) and the Chair of the IOSCO Sustainability Task Force – By Videoconference (Seidenstein)
  - Participation at the International Corporate Governance Network (ICGN) Stockholm Conference – Stockholm, Sweden (Maroun)
  - Participation at Leeds academic conference – Leeds, United Kingdom (Maroun)
  - Participation at Cardiff academic conference – Cardiff, United Kingdom (Maroun)
  - Meeting with European Commission Representative, Unit for Corporate Reporting, Audit and Credit Rating Agencies – By Videoconference (Botha)
  - Meeting with the President of the Spanish Securities Regulator, CNMV and the Chair of the IOSCO Sustainability Task Force, and senior staff – Madrid, Spain (Seidenstein, Botha)

- **April 2023**
  - Meeting with the South African Institute of Chartered Accountants (SAICA) – By Videoconference (Maroun)
  - Participation at the IESBA's 2023 Global Roundtables on Sustainability in Singapore – Singapore, Singapore (Chiew)
  - Participation at the PrimeGlobal 2023 Insights Congress - Asia Pacific – Singapore, Singapore (Chiew)
  - Participation at the ASEAN Federation of Accountants (AFA) Council Meeting – Vientiane, Lao People's Democratic Republic (PDR) (Chiew)
  - Presentation to various stakeholders (users, preparers, audit firms, non-audit firm assurance providers, academia, etc.) on sustainability assurance standards – Tokyo, Japan (Seidenstein, Kai, Yoshimura)
Presentation and Participation at the JICPA Webinar "The Latest Trends of the IAASB – Focusing on Assurance of Sustainability Reporting" – Tokyo, Japan (Seidenstein, Kai, Yoshimura)

Participation at SAICA TechTalk – By Videoconference (Maroun, Lange)

Participation in Sustainability Workshop of the PIOB (joint participation by the IAASB and the IESBA) – Madrid, Spain (Seidenstein, Gunn, Botha)

Meeting with IOSCO Secretary General and senior staff – By Videoconference (Seidenstein, Botha)

- **May 2023**
  - Meeting with IFRS Foundation Representatives – By Videoconference (Jackson)
  - Meeting with the Committee for Auditing Standards (CFAS) of the Independent Regulatory Board for Auditors (IRBA) – Johannesburg, South Africa (Maroun, Lange)
  - Meeting with Representatives of the Accounting Bodies Network (ABN) of the Accounting for Sustainability (A4S) – By Videoconference (Lange)
  - Meeting with European Commission Representatives, Unit for Corporate Reporting, Audit and Credit Rating Agencies – By Videoconference (Botha, Montgomery, Grayston)
  - Participation in Panel at the CreCER 2023 Regional Conference – Building the Foundation for Global Sustainability Disclosure – São Paulo, Brazil (Seidenstein)
  - Participation in Panel at the CreCER 2023 Regional Conference – Assurance: Enhancing Trust and Confidence in Sustainability Information – São Paulo, Brazil (Seidenstein)
  - Meeting with the President of the Brazilian Securities Regulator, Comissão de Valores Mobiliários (CVM) – São Paulo, Brazil (Seidenstein)
  - Meeting with the CEO of the Association of Capital Market Investors in Brazil – São Paulo, Brazil (Seidenstein, Botha)
  - Presentation at the May 2023 meeting of the IFAC International Panel on Accountancy Education (IPAE) – By Videoconference (Botha)

- **June 2023**
  - Meeting with SAICA and Pan African Federation of Accountants (PAFA) Representatives – By Videoconference (Maroun, Lange)

**Technology**

- **March 2023**
  - Meeting with various stakeholders to discuss Technology Thought Experiments – By Videoconference (Fairchild, Davies)

- **April 2023**
  - Presentation to IFAC’s SMPAG Meeting – By Videoconference (Fairchild, Davies)
Participation at the IAASB Digital Advisory Group Meeting – London, United Kingdom (Seidenstein, Fairchild, Davies)

Meeting with various stakeholders to discuss Technology Thought Experiments – By Videoconference (Fairchild, Davies)

- **May 2023**
  - Meeting with the Technology Innovation Alliance (TIA) Working Group of the U.S. PCAOB – By Videoconference (Fairchild, Davies)