

Meeting: IAASB
Meeting Location: New York, New York
Meeting Date: September 18–21, 2023

Agenda Item 1

Introduction and Opening Remarks

Objective of Agenda Item

1. To approve the minutes of the June and July 2023 IAASB meetings.

Recent Presentation and Outreach Activities

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

Materials Presented

Agenda Item 1–A	Draft Minutes of the IAASB Meeting Held on June 20–23 and 28, 2023 (Marked)
Agenda Item 1–B	Draft Minutes of the IAASB Meeting Held on June 20–23 and 28, 2023 (Clean)
Agenda Item 1–C	Draft Minutes of the IAASB Meeting Held on July 26, 2023 (Clean)

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 December 11–14, 2023 in New York, New York.
5. The deadlines for agenda materials for the December 2023 Board meeting are as follows:
 - Agenda materials posted electronically from November 13, 2023
 - Final date for agenda materials for posting by November 17, 2023

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

Stakeholder Engagement—General Outreach Program

- **June 2023**
 - Meeting with Staff of the Public Interest Oversight Board (PIOB) (joint meeting involving the IAASB and the IESBA) – By Videoconference (Botha)
 - Meeting with PIOB Representatives (in advance of the July 2023 PIOB meeting) – By Videoconference (Seidenstein, Gunn, Botha)
 - IAASB Virtual Meeting with Jurisdictional/ National Auditing Standards Setters (NASS) – By Videoconference (Seidenstein, Jackson, Corden, Hagen, Kienhuis, Gunn, Botha, Montgomery, Bailey, van den Hout, Fairchild, Giardina, Grayston, Savovska, Diu, Mansour, Raiche, Talatala, Chircusi, Yoshimura)
 - IAASB Observer at the U.S. Public Company Accounting Oversight Board (PCAOB), Standard and Emerging Issues Advisory Group – By Videoconference (Gunn)
 - Participation in the Financial Stability Board (FSB) 2023 Roundtable on External Audit – Madrid, Spain (Seidenstein)
 - Meeting with the Global Vice Chair, Public Policy, EY – Washington, D.C., USA (Seidenstein)
 - Meeting with the Chief Executive Officer (CEO) of the Centre for Audit Quality (CAQ) and the CEO of the Canadian CAQ – New York, USA (Seidenstein)
- **July 2023**
 - Meeting with the Head of the Financial Reporting Faculty, and the Head of Audit and Assurance Strategy, at the Institute of Chartered Accountants in England and Wales (ICAEW) – London, United Kingdom (Seidenstein)
 - Participation at Quarterly Meeting of the PIOB – By Videoconference (Seidenstein, Gunn)
 - Meeting with senior technical staff of the CAQ – By Videoconference (Botha, van den Hout)
 - Meeting with a senior manager – Accounting and Audit Policy, Bank of England, representing the Basel Committee on Banking Supervision (BCBS) – London, United Kingdom (Seidenstein, Jackson)
 - Meeting with the Chairman and a Member of the International Accounting Standards Board (IASB) – London, United Kingdom (Seidenstein, Jackson)
 - Meeting with the Strategic Policy Advisor on Sustainable Finance at the U.K. Financial Conduct Authority (FCA) and Member of the International Organization of Securities Commissions (IOSCO) Task Force on Sustainable Finance – London, United Kingdom (Seidenstein, Jackson)
 - Meeting with the Director of Technical Services at the Compagnie Nationale des Commissaires aux Comptes (CNCC) – Paris, France (Seidenstein, Tracq-sengeissen)

- Meeting with the Deputy President of the International Federation of Accountants (IFAC) – Paris, France (Seidenstein, Tracq-sengeissen)
- Meeting with Representatives of the Directorate-General for Financial Stability, Financial Services and Capital Markets Union (DG FISMA) of the European Commission – Brussels, Belgium (Seidenstein, Tracq-sengeissen)
- Meeting with the CEO of the International Corporate Governance Network (ICGN) – London, United Kingdom (Seidenstein)
- **August 2023**
 - Quarterly Meeting between the IFAC and the Standard Setting Boards (SSBs) on International Standards Adoption and Implementations – By Videoconference (Botha)
 - Presentation at the annual meeting of the International Organization of Supreme Audit Institutions (INTOSAI) Financial Audit and Accounting Subcommittee (FAAS) – By Videoconference (Botha)
 - Meeting with Aalto University Professor– Helsinki, Finland (Seidenstein)
 - Meeting with Representatives of the Finnish Financial Supervisory Authority (FIN-FSA) – Helsinki, Finland (Seidenstein)
 - Meeting with the Chair of the IFRS Foundation Trustees – Helsinki, Finland (Seidenstein)
 - Participation at the Nordic Federation of Public Accountants (NRF) Annual Meeting – Helsinki, Finland (Seidenstein)
 - Meeting with the Chair of the Monitoring Group and Chief Accountant of the U.S. Securities and Exchange Commission (SEC) – By Videoconference (Seidenstein)

Project Specific Outreach

Audits of LCEs

- **July 2023**
 - Meeting with World Bank Representatives – By Videoconference (Hagen, van den Hout, Fairchild, Raiche)

Fraud

- **July 2023**
 - Meeting with Representatives from the Office of the Chief Auditor of the U.S. PCAOB – By Videoconference (Jackson, Bailey, Giardina)

Going Concern

- **June 2023**
 - Participation at the Forum of Firms Meeting – New York, USA (Kienhuis, Stevens, Bailey, Savovska)

- Meeting with IASB Representatives – By Videoconference (Jackson, Kienhuis, Bailey, Savovska)
- **July 2023**
 - Participation at Going Concern Panel Discussion – Auckland, New Zealand (Schollum)

Sustainability Assurance

- **June 2023**
 - Meeting with Representatives of the IOSCO Sustainable Finance Task Force – Assurance Workstream (joint meeting involving the IAASB and the IESBA) – By Videoconference (Botha, Grayston)
 - Meeting with a senior policy advisor, Governance, of Norges Bank Investment Management – New York, USA (Botha)
 - Participation in the International Sustainability Standards Board (ISSB) Standards Launch Summit – New York, USA (Seidenstein)
 - Participation at International Public Sector Accounting Standards Board (IPSASB) Meeting – By Videoconference (Grayston)
- **July 2023**
 - Meeting with Representatives of the IOSCO Sustainable Finance Task Force – Assurance Workstream (joint meeting involving senior management of the IAASB and the IESBA) – By Videoconference (Botha)
 - Meeting with leadership and senior staff of the Organization for Economic Co-operation and Development (OECD) Responsible Business Conduct Centre – By Videoconference (Seidenstein, Jackson, Botha, Grayston)
 - Meeting with European Commission Representatives, Unit for Corporate Reporting, Audit and Credit Rating Agencies – By Videoconference (Botha, Grayston, Montgomery)
 - Participated in the inaugural meeting of the Coalition for Integrated Sustainability Assurance (joint initiative of the World Business Council for Sustainable Development (WBCSD) and the Institute of Internal Auditors (IIA)) – By Videoconference (Jackson, Botha)
 - Meeting with Representatives of the IOSCO Task Force on Sustainable Finance – Assurance Workstream – By Videoconference (Botha, Grayston)
 - Meeting with Sustainability Assurance Reference Group – By Videoconference (Grayston, Montgomery)
 - Speaker and Participation at the Accountancy Europe Roundtable on Sustainability Assurance – Brussels, Belgium (Seidenstein, Tracq-sengeissen, Boehm, Grayston)
 - IAASB Observer at ESG Exchange, Governing Council Meeting – By Videoconference (Seidenstein)
 - Meeting with Haut Conseil du Commissariat aux Comptes (H3C) Representatives on Sustainability Assurance – Paris, France (Seidenstein, Tracq-sengeissen)

- Participation at the European Group of International Accountancy Networks and Associations (EGIAN) Members' Assembly Meeting – By Videoconference (Jackson)
- **August 2023**
 - Meeting with technical staff and project team members of the International Organization for Standardization (ISO) 14019 project (joint meeting involving the IAASB and the IESBA) – By Videoconference (Botha, Grayston)
 - Meeting with the ESG and Sustainability Services Leader of PwC – Helsinki, Finland (Seidenstein)
 - Meeting with ISSB Representatives – By Videoconference (Grayston, Montgomery, Mansour)
 - Meeting with Sustainability Assurance Reference Group – By Videoconference (Grayston)