

**INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD
141ST MEETING: SEPTEMBER 18-21, 2023**

Meeting Format: In-person meeting (with videoconference dial-in available)

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

Monday September 18	Tuesday September 19	Wednesday September 20	Thursday September 21
<p>Board Session (1) 09:00–17:00</p> <p>09:00–09:10 Chair Opening Remarks [Agenda Item 1]</p> <p>09:10–10:30 ISA for LCE (Full Standard) [Agenda Item 2]</p> <p>10:30–11:00 Break</p> <p>11:00–12:30 ISA for LCE (Full Standard) [Agenda Item 2]</p> <p>12:30–13:30 Lunch</p> <p>13:30–15:00 Fraud (Issues and Full Read) [Agenda Item 3]</p> <p>15:00–15:30 Break</p> <p>15:30–17:00 Fraud (Issues and Full Read) [Agenda Item 3]</p>	<p>Board Session (2) 09:00–17:00</p> <p>09:00–10:30 Audit Evidence (Feedback and Issues) [Agenda Item 4]</p> <p>10:30–11:00 Break</p> <p>11:00–12:00 Audit Evidence (Feedback and Issues) [Agenda Item 4]</p> <p>12:00–12:30 ISA for LCE (Targeted Issues) [Agenda Item 2]</p> <p>12:30–13:30 Lunch</p> <p>13:30–15:00 Strategy and Work Plan 2024-2027 (Feedback and Issues) [Agenda Item 5]</p> <p>15:00–15:30 Break</p> <p>15:30–17:00 Strategy and Work Plan 2024-2027 (Feedback and Issues) [Agenda Item 5]</p>	<p>No Plenary Session</p> <p>Reserved for the New York IAASB Sustainability Assurance Roundtable on ED-5000, <i>General Requirements for Sustainability Assurance Engagements</i> ⓘ</p>	<p>Board Session (3) 09:00–14:00</p> <p>09:00–11:00 Joint IAASB-IESBA Board session <i>IFAC main Boardroom</i> (Discussion) [Agenda Item J]</p> <p>11:00–12:00 Early Lunch (Opportunity to engage with LCE Task Force)</p> <p>12:00–12:30 ISA for LCE (Approval of Standard) [Agenda Item 2]</p> <p>12:30–14:00 Executive Session [No public observers]</p>
<p>Task Force Meetings / Other</p> <p>👥 LCE TF – 17:15-18:45</p>	<p>Task Force Meetings / Other</p> <p>👥 PIE TF – 17:15-19:15</p> <p>👥 Fraud TF – 17:15-18:15</p>	<p>Task Force Meetings / Other</p> <p>📄 Updated Draft of the ISA for LCE available by 14:00</p> <p>👥 Audit Evidence TF – 18:15-19:15</p>	

🕒 Please note that all times in the agenda are US Eastern Time.

👥 Task Force meetings are tentative. Staff will confirm with each Task Force during the Board meeting period.

ⓘ Board Members, Technical Advisors and Official Observers are invited to join the roundtable (owing to the capacity of the main Boardroom, some participants may need to be accommodated in another room).