

IAASB Planned Forward Agenda

This table sets out the expected timing of when the IAASB's ongoing projects, and other committed initiatives, will be discussed at IAASB meetings until the end of 2020 (projections as at [May] 2018). Each project or initiative is shown based on the amount of time expected to be allocated for the necessary discussion at each Board meeting (i.e., significant time (8-12 hours), moderate time (3-7 hours), shorter time (1-2 hours)). As projects and initiatives progress and circumstances change, further amendments to this table will likely need to be made.

2018			2019				2020			
June	Sep	Dec	March	June	Sep	Dec	March	June	Sep	Dec
ISA 540**										
ISA 315*		ISA 315	ISA 315	ISA 315**						
	ISQC 1*			ISQC 1	ISQC 1	ISQC 1	ISQC 1**			
	ISA 600	ISA 600	ISA 600	ISA 600	ISA 600	ISA 600*		ISA 600	ISA 600	ISA 600
AE			AE	AE	AE		AE	AE	AE	AE*
	ISQC 2	ISQC 2*			ISQC 2	ISQC 2	ISQC 2**			
ISA 220	ISA 220	ISA 220*			ISA 220	ISA 220	ISA 220**			
	AUP	AUP	AUP*				AUP	AUP**		
EER	EER	EER	EER	Note 1						
	Strategy	Strategy (C)		Strategy	Strategy (F)					
	IESBA Joint				IESBA Joint				IESBA Joint	
	SMP		SMP (C)		Note 2					
	IESBA Coord	IESBA Coord	IESBA Coord	Note 3						
	DA	DA	Note 4							
	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS
		AR Impl	AR Impl	AR Impl	AR Impl	AR Impl				
		INN			INN				INN	
		IASB				IASB				IASB
								Possible new projects / initiatives (Note 5)		
Estimated Total Number of Hours at Board Meeting										
41	37	32	35	36	40	40	39	25	26	25

	8-12 hours Board time
	3-7 hours Board time
	1-2 hours Board time

* Anticipated Finalization of Exposure Draft

** Anticipated Finalization of Standard

(C) Consultation Document

(F) Finalization of Strategy

AE – Audit Evidence (will include Data Analytics and aspects of professional skepticism)

SMP – Discussion of matters related to audits of small and medium entities / non-complex entities (may become a more substantial project in 2019 depending on Board discussions and stakeholder views)

INN – Innovation

IESBA Coord – matters relating to recent revisions to the IESBA's Code of Ethics

IESBA Joint – Joint meeting with IESBA Board

IASB – Update from the International Accounting Standards Board

Note 1—The continuation of EER is dependent on resources and Board agreement on further activities related to EER.

Note 2—Further timing for Board discussions and activities related to SMP matters is dependent on the outcome of the SMP consultation.

Note 3—The outcome from the review of the IESBA's revised *Code of Ethics* for changes on the IAASB's standards is yet to be determined and may result in further Board discussions.

Note 4—Data analytics will be further addressed by the project on Audit Evidence.

Note 5—New project(s) / initiative(s) will be determined subject to the IAASB's commitments and priorities at that time.