

**Minutes of the 130th Meeting of the
INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD (IAASB)
Held on February 8, 2022 via Video Conferences**

Voting Members

Present: Tom Seidenstein (Chair)
Len Jui (Deputy Chair)
Sue Almond
Chun Wee Chiew
Julie Corden
William Edge
Kai Morten Hagen
Josephine Jackson
Sachiko Kai
Edo Kienhuis
Diane Larsen
Prof. Warren Maroun
Prof. Kai-Uwe Marten
Lyn Provost
Fernando Ruiz Monroy
Wendy Stevens
Isabelle Tracq-Sengeissen
Eric Turner

Technical Advisors (TA)

Helene Agélii (Mr. Hagen)
Sara Ashton (Ms. Almond)
Vivienne Bauer (Mr. Monroy)
Wolf Böhm (Prof. Marten)
Fabien Cerutti (Ms. Tracq-Sengeissen)
Antonis Diolas (Mr. Chiew)
Johanna Field (Mr. Turner)
Diane Hardesty (Ms. Larsen)
Rene Herman (Mr. Edge)
Susan Jones (Mr. Jui)
Yvette Lange (Prof. Maroun)
Thokozani Nkosi (Ms. Jackson)
Tania Sergott (Ms. Corden)
Jamie Shannon (Mr. Kienhuis)
Sylvia Van Dyk (Mrs. Provost)
Kohei Yoshimura (Ms. Kai)

Brian Wilson (Ms. Stevens)

Apology:

Non-Voting Observers

Present: Yosh'inao Matsumoto (Japanese Financial Services Authority)
Apology: Jim Dalkin (IAASB Consultative Advisory Group (CAG) Chair), Juan Maria Arteagoitia (European Commission)

Public Interest Oversight Board (PIOB) Observer

Present: Michael Hafeman

IAASB Technical Staff

Present: Willie Botha (Technical Director), Beverley Bahlmann, Sally Ann Bailey, Natalie Klonaridis, Armand Kotze, Kalina Shukarova Savovska, Hanken Jane Talatala, Jasper van den Hout, Dan Montgomery (Senior Advisor – Technical Projects), Adriana Chircusi (Staff Fellow), Danielle Davies (Staff Fellow)

International Accounting Standards Board (IASB)

Present: Ms. Mary Tokar, Mr. Henry Rees, Ms. Rika Suzuki

IAASB agenda materials referred to in these minutes can be accessed on the IAASB's Website for the session held on [February 8 2022](#). These minutes are a summary of the meeting proceedings of February 8, 2022.

1. Welcome

Mr. Seidenstein welcomed all participants to the February 8, 2022, IAASB videoconference. Mr. Seidenstein also welcomed Mr. Edge and Prof. Maroun to their first meeting as Board members and also welcomed the new TA's to the Board, Ms. Lange who will support Prof. Maroun and Diane Hardesty who will be supporting Ms. Larsen going forward. He then also welcomed the public observers who were observing the meeting via the IAASB's YouTube channel.

Mr. Seidenstein specifically welcomed Ms. Tokar, Mr. Rees and Ms. Suzuki who joined the session to update the IAASB on the IASB's recent consultation on its work plan and other relevant significant projects of the International Accounting standards Board (IASB).

2. IASB Update

Ms. Tokar, Mr. Rees and Ms. Suzuki provided a technical update specifically focused on items that could affect the work of the IAASB. Among various topics covered, Ms. Tokar updated the Board on the IASB's recent consultation on its future work plan, explaining that there were many possible topics that may be selected once capacity opens up, including going concern. However, she cautioned that the selection of any new topics would depend on circumstances and the needs of the IASB's stakeholders at that time. In addition, the presentation included an update on the formation of the International Sustainability Standards Board (ISSB) under the IFRS Foundation. Several Board members posed questions and shared views with the IASB representatives.

3. PIOB Observer's Closing Remarks

Mr. Hafeman noted that the session was very informative, and highlighted the importance of the two Boards remaining informed about each other's work plan's. He noted that he was pleased that going concern was included within possible future projects and further reiterated the PIOB's support for inclusion of a project on going concern as part of the IASB's work plan.

4. Closing

Mr. Seidenstein thanked the IASB presenters, IAASB Members, TAs, and Staff and closed the meeting.

5. Next Meeting

The next IAASB meeting will be held via hybrid meeting where participants can join the meeting in-person or via several videoconferences between March 14–23, 2022.

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