

# INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD

## 142<sup>nd</sup> MEETING: DECEMBER 11-14, 2023

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



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

Monday December 11	Tuesday December 12	Wednesday December 13	Thursday December 14
<b>Board Session (1)</b> 09:00–15:30 09:00–09:10 Chair Opening Remarks [Agenda Item 1] 09:10–10:30 Fraud (Full Standard) [Agenda Item 2] 10:30–11:00 Break 11:00–12:30 Fraud (Full Standard) [Agenda Item 2] 12:30–13:30 Lunch 13:30–15:30 Listed Entity and PIE – Track 2 (Issues and Full Read) [Agenda Item 3] Afternoon coffee/tea will still be served Time reserved for Task Force and other meetings	<b>Board Session (2)</b> 09:30–16:00 09:30–11:00 Strategy and Work Plan 2024-2027 (Updated Document) [Agenda Item 4] 11:00–11:30 Break 11:30–13:00 IASB Update (Presentation) [Agenda Item 5] 13:00–14:00 Lunch 14:00–14:30 Fraud (Targeted Issues) [Agenda Item 2] 14:30–16:00 Sustainability (ED-5000) (Outreach Feedback and Sharing Views) [Agenda Item 6] Afternoon coffee/tea will still be served Time reserved for Planning Committee meeting	<b>Board Session (3)</b> 09:30–16:30 09:30–10:30 ISSB Update (Presentation) [Agenda Item 7] 10:30–11:00 Break 11:00–12:30 Audit Evidence (Issues) [Agenda Item 8] 12:30–13:30 Lunch 13:30–15:00 Audit Evidence (Issues) [Agenda Item 8] 15:00–15:30 Break 15:30–16:30 GRI Update (Presentation) [Agenda Item 9]	<b>Board Session (4)</b> 08:30–14:00 Before Start of Plenary Session 08:30–10:00 All Approvals– Reading time and opportunity to engage with Task Forces Plenary Session 10:00–10:30 Fraud (Approval of ED) [Agenda Item 2] 10:30–11:00 Listed Entity and PIE – Track 2 (Approval of ED) [Agenda Item 3] 11:00–11:30 Strategy and Work Plan 2024-2027 (Approval of Final) [Agenda Item 4] 11:30–12:00 Break 12:00–13:30 Executive Session [No public observers]
<b>Task Force Meetings / Other</b> Fraud TF – 15:45-17:30 PIE TF – 15:45-17:00	<b>Task Force Meetings / Other</b> Shared Cost Dinner – 19:00 Planning Com. – 16:15-17:30	<b>Task Force Meetings / Other</b> Updated Drafts of all documents for approval available by 16:30 Going Concern TF – 17:00-18:00	



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



Details and payment arrangements for the Shared Cost Dinner will be communicated in due course.



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