







# INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD

## 143<sup>rd</sup> MEETING: MARCH 18–21, 2024

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

In-person meeting – AICPA Offices, New York City (with videoconference dial-in available)

Monday March 18	Tuesday March 19	Wednesday March 20	Thursday March 21
<b>Board Session (1)</b> 09:00–16:00 Before Start of Plenary Session 09:00–11:00 New Board members meet with Chair, Vice-Chair and Foundation and IAASB Senior Staff Plenary Session 11:00–11:10 Chair Opening Remarks [Agenda Item 1] 11:10–12:00 Going Concern (Feedback Overview) [Agenda Item 2] 12:00–13:00 Sustainability Assurance (Feedback and Issues) [Agenda Item 3] 13:00–14:00 Lunch 14:00–16:00 Sustainability Assurance (Feedback and Issues) [Agenda Item 3] Tea/ Coffee will be served Photos at IFAC Offices – New Board members, TAs and team members	<b>Board Session (2)</b> 09:00–17:30 09:00–10:30 Sustainability Assurance (Feedback and Issues) [Agenda Item 3] 10:30–11:00 Break 11:00–12:30 Sustainability Assurance (Feedback and Issues) [Agenda Item 3] 12:30–13:30 Lunch 13:30–15:00 Sustainability Assurance (Feedback and Issues) [Agenda Item 3] 15:00–15:30 Break 15:30–17:30 <b>Private Session</b> – Full Board with US ASB (host) Representatives [No public observers]	<b>Board Session (3)</b> 09:00–17:00 09:00–09:30 Technology Position (Introduction to Development) [Agenda Item 4] 09:30–11:00 Technology Position ( <b>Private</b> Workshop Session 1/2) [Agenda Item 4] 11:00–11:30 Break 11:30–13:00 Technology Position ( <b>Private</b> Workshop Session 2/2) [Agenda Item 4] 13:00–14:00 Lunch 14:00–15:30 Audit Evidence (Issues) [Agenda Item 5] 15:30–16:00 Break 16:00–17:00 Executive Session [No public observers]	<b>Board Session (4)</b> 09:00–12:30 09:00–10:30 Risk Response (Information-Gathering Results and Discussion) [Agenda Item 6] 10:30–11:00 Break 11:00–12:30 Risk Response ( <b>Private</b> Workshop Session) [Agenda Item 6] Lunch will be served
<b>Task Force Meetings / Other</b>  Going Concern TF – 16:30-18:00	<b>Task Force Meetings / Other</b>  Professional Skepticism CG – 12:30-13:30  US ASB Reception – 17:30-19:30	<b>Task Force Meetings / Other</b>  Technology CG – 13:00-14:00  Sustainability TF – 17:15-18:45	<b>Task Force Meetings / Other</b> n/a



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



The AICPA and US ASB Representatives invite Board Members, Technical Advisors, Official Observers and the IAASB Team to join them for a cocktail reception at the AICPA's Offices – further details to follow.



Agenda Items 5 and 6 are part of the Integrated Project for Audit Evidence and Risk Response, Including Focus on Technology and Internal Control



Task Force or other meetings are tentative. The team will confirm with each Task Force or other group during the Board meeting period.