

**Meeting:** IAASB  
**Meeting Location:** New York, New York  
**Meeting Date:** March 18–21, 2024

# Agenda Item 1

## Introduction and Opening Remarks

### Objective of Agenda Item

1. To approve the minutes of the December 2023 IAASB meeting.

### Recent Presentation and Outreach Activities

2. The **Appendix** includes a list of recent outreach activities since the December 2023 IAASB meeting through February 2024. The names of the relevant IAASB participants who attended each activity are included in parentheses.

### Material Presented

Agenda Item 1–A                      Draft Minutes of the IAASB Meeting Held on December 11–14, 2023  
(Clean)

### Action Requested

3. The IAASB is asked to approve the minutes of the previous meeting as set out above.

### Deadlines for Next IAASB Meeting

4. The IAASB's next meeting will take place in person on June 18–21, 2024 in Madrid, Spain.
5. The deadlines for agenda materials for the June 2024 Board meeting are as follows:
  - Agenda materials posted electronically from                      May 27, 2024
  - Final date for agenda materials for posting by                      May 31, 2024

## IAASB – Outreach Activities Since December 2023 and Up to February 2024

### **General Outreach Program**

- **November 2023 (not previously reported)**
  - Presentation at the meeting of the Edinburgh Group – By Videoconference (Seidenstein, Botha)
  - Presentation at the FAR board meeting – By Videoconference (Seidenstein)
  - Participation at the International Federation of Accountants' (IFAC) Council Meeting – Vienna, Austria (Seidenstein)
  - Meeting with the Chair of the Monitoring Group – By Videoconference (Seidenstein)
- **December 2023 (not previously reported)**
  - Meeting with representatives of the Department of the Treasury of Australia and the Monitoring Group – By Videoconference (Seidenstein, Edge, Gunn, James)
- **January 2024**
  - Presentation at the University of the Witwatersrand on assurance and its relevance for firm performance and valuations – Johannesburg, South Africa (Maroun, Lange)
- **February 2024**
  - Participation at the working group meeting of the Integrated Reporting Committee (IRC) of South Africa – Johannesburg, South Africa (Maroun, Lange)
  - Meeting with the Auditing Standards Board (ASB) of the American Institute of Certified Public Accountants (AICPA) in executive session – By Videoconference (Seidenstein, Botha)
  - Meeting with representatives of the International Accounting Standards Board (IASB) of the IFRS Foundation – By Videoconference (Botha, Giardina)
  - Meeting with representatives of the IASB Climate-Related and Other Uncertainties in the Financial Statements Project Team – By Videoconference (Turner, Botha, Giardina, Grayston, Montgomery)
  - Meeting with a representative of PwC – By Videoconference (Seidenstein, Botha, Giardina)
  - Meeting with a representative of the Saudi Organization for Chartered and Professional Accountants (SOCPA) (joint meeting involving the IAASB and the International Ethics Standards Board for Accountants (IESBA)) – By Videoconference (Botha)

## **Project Specific Outreach**

### **Audits of Less Complex Entities**

- **January 2024**
  - Presentation at the Suomen Tilintarkastajat ry's Auditor's Day – Helsinki, Finland (Hagen)

### **Fraud**

- **February 2024**
  - Presentation and meeting with representatives of the International Association of Insurance Supervisors' (IAIS) Accounting and Auditing Working Group (AAWG) – By Videoconference (Corden, van den Hout, Giardina, Baumgaertener Dutang)

### **Going Concern**

- **January 2024**
  - Meeting with staff of the International Public Sector Accounting Standards Board (IPSASB) to provide an update on the key proposals made to enhance or clarify proposed ISA 570 (Revised 202X) – By Videoconference (Savovska, Diu)

### **Sustainability Assurance**

- **November 2023 (not previously reported)**
  - Meeting with representatives of the Climate Accounting and Audit Project team about audit and assurance of climate-related disclosures – By Videoconference (Seidenstein, Botha)
  - Meeting with representatives of The ESG Exchange's Governing Council – By Videoconference (Seidenstein)
  - Participation at the United Nations Framework Convention on Climate Change's (UNFCCC) Standard-Setter Roundtable: Consultation on Net Zero Recognition and Accountability Framework – By Videoconference (Seidenstein)
  - Participation at the Brookings Institution Author Workshop on forthcoming publication, *Strictly Business: Hard-headed Approaches to Responsibility and Sustainability* – Washington, D.C., USA (Seidenstein)
  - Meeting with representatives of the ASB of the AICPA on sustainability assurance – By Videoconference (Seidenstein, Stevens, Botha, Grayston, Mansour, Montgomery)
  - Meeting with representatives of the International Financial Reporting Standards' (IFRS) Transition Implementation Group (TIG) on IFRS S1, *General Requirements for Disclosure of Sustainability-related Financial Information* and IFRS S2, *Climate-related Disclosures* – By Videoconference (Grayston)
  - Participation at the Forum of Firms meeting – By Videoconference (Tracq-sengeissen)
  - Presentation to the IAIS's Climate Risk Supervisory Guidance (CRSG) disclosure workstream – By Videoconference (Jackson, Montgomery, Nkosi)
  - Meeting with representatives of the Task Force on Nature-related Disclosures (TNFD) – By

Videoconference (Jackson, Grayston, Mansour, Montgomery)

- Meeting with representatives of the International Accreditation Forum (IAF) – By Videoconference (Jackson, Grayston, Mansour, Montgomery, Nkosi)
- **December 2023 (not previously reported)**
  - Participation in the International Sustainability Standards Board (ISSB) and the AICPA seminar on sustainability assurance – By Videoconference (Seidenstein)
  - Participation at the ESG Day of the European Confederation of Institutes of Internal Auditing (ECIIA) – Brussels, Belgium (Tracq-sengeissen)
  - Participation at the World Bank's Conference for Eastern Europe regulators – Vienna, Austria (Tracq-sengeissen)
- **January 2024**
  - Participation at the Accounting Bodies Network (ABN) – Accounting for Sustainability (A4S) meeting to discuss updates on the IAASB outreach feedback and the emerging themes of the ED-5000 consultation – By Videoconference (Maroun, Lange)
  - Participation as panelist at the Roundtable of Key Stakeholders in the Accountancy Ecosystem – Accountants for People, Planet, Prosperity and Partnerships by the Pan African Federation of Accountants (PAFA), the African Union and the World Bank – Nairobi, Kenya (Seidenstein)
  - Presentation and meeting with representatives of the International Organization of Securities Commissions' (IOSCO) Committee on Issuer Accounting, Audit and Disclosure (Committee 1) – By Videoconference (Botha, Grayston, Mansour, Montgomery, Nkosi)
  - Participation as panelist at the 2024 International Association for Accounting Education and Research (IAAER) and American Accounting Association (AAA) Conference: Sustainability Disclosure, Reporting and Assurance – Atlanta, United States (Botha)
- **February 2024**
  - Meeting with representatives of the IOSCO's Sustainable Finance Task Force – Paris, France (Seidenstein, Jackson, Botha)
  - Meeting with the Chair and co Vice-Chair of the ISSB – Paris, France (Seidenstein, Jackson, Botha)
  - Meeting with the Chair and senior representatives of Haute Autorité de l'Audit (H2A) (audit regulator in France) – Paris, France (Seidenstein, Jackson, Botha)
  - Presentation and meeting with representatives of the Committee of European Auditing Oversight Bodies (CEAOB) Standards Sub-Group – Paris, France (Seidenstein, Jackson, Botha)
  - Meetings with representatives of the European Commission, Unit for Corporate Reporting, Audit and Credit Rating Agencies, including the European Financial Reporting Advisory Group (EFRAG) – Brussels, Belgium (Seidenstein, Botha)
  - Meeting with leadership and senior representatives of Accountancy Europe – Brussels, Belgium (Seidenstein, Botha)

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*IAASB Main Agenda (March 2024)*

- Meeting with representatives of the IAF – By Videoconference (Jackson, Grayston, Mansour, Montgomery, Nkosi)
- Meeting with representatives of the IASB of the IFRS Foundation – By Videoconference (Botha, Espinal-Rae, Grayston, Giardina, Montgomery)
- Participation as panelist at the IFRS Sustainability Symposium: The Corporate Disclosure Ecosystem – New York, United States (Botha)