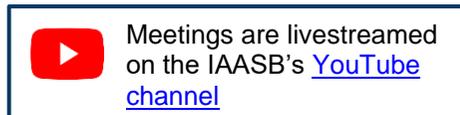# INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD
## 146th MEETING: SEPTEMBER 16–20, 2024
### In-person meeting – 529 Fifth Avenue, New York City (with videoconference dial-in available)

Meetings are livestreamed on the IAASB's YouTube channel

| Monday September 16 | Tuesday September 17 | Wednesday September 18 | Thursday September 19 | Friday September 20 |
|---|---|---|---|---|
| **Board Session (1)** 11:00–17:30 | **Board Session (2)** 08:45–16:30 | **Board Session (3)** 09:00–17:00 | **Board Session (4)** 08:30–16:15 | **Board Session (5)** 10:00–12:30 |
| **Board Meeting Starts at 11:00** ⓘ1 | 08:45–10:15 Going Concern (Issues and Full Read) [Agenda Item 3] | 09:00–10:00 Joint IAASB-IESBA Board session [Agenda Item J] | 08:30–10:30 Listed Entity & PIE (Track 2 – Feedback and Issues) [Agenda Item 7] | Before Start of Plenary Session |
| Plenary Session | 10:15–10:45 Break | 10:00–11:00 Break | 10:30–11:00 Break | 08:30–10:00 Consultation time with Task Forces / Staff |
| 11:00–11:10 Chair Opening Remarks [Agenda Item 1] | 10:45–12:15 Going Concern (Issues and Full Read) [Agenda Item 3] | 11:00–12:30 Audit Evidence and Risk Response (Issues and Project Proposal) [Agenda Item 6] | 11:00–13:00 Fraud (Feedback and Issues) [Agenda Item 8] | Plenary Session |
| 11:10–13:00 Sustainability Assurance (Full standard) [Agenda Item 2] | 12:15–14:30 Extended Lunch ⓘ2 | 12:30–13:30 Lunch | 13:00–14:00 Lunch | 10:00–10:20 Technology Position (Final clearance) [Agenda Item 4] |
| 13:00–14:00 Lunch | 14:30–15:30 Technology Position (Full draft) [Agenda Item 4] | 13:30–15:00 Audit Evidence and Risk Response (Issues and Project Proposal) [Agenda Item 6] | 14:00–15:30 Fraud (Feedback and Issues) [Agenda Item 8] | 10:20–11:00 Sustainability Assurance (Approval of ISSA 5000) [Agenda Item 2] |
| 14:00–15:30 Sustainability Assurance (Full standard) [Agenda Item 2] | 15:30–16:30 Technology (Initial gap/ opportunity analysis) [Agenda Item 5] | 15:00–16:00 Extended Break (includes reading time for matters after break) | 15:30–16:15 Auditor's Report – Effect of Going Concern and Fraud proposals [Agenda Item 9] | 11:00–12:30 Executive Session [No public observers] |
| 15:30–16:00 Break | | 16:00–17:00 Sustainability Assurance (Targeted Issues) [Agenda Item 2] | Meeting adjourns until Friday | |
| 16:00–17:30 Sustainability Assurance (Full standard) [Agenda Item 2] | | | 16:15–18:00 Reading time for updated drafts of ISSA 5000 and the Technology Position | |
| **Task Force Meetings / Other** 👥 SATF – 17:45-19:15 | **Task Force Meetings / Other** 👥 SATF – 16:45-17:45 👥 Going Concern TF – 12:30-14:00 | **Task Force Meetings / Other** 🍸 IAASB Team Reception for Board Members, Technical Advisors and Observers – 17:30-19:30 | **Task Force Meetings / Other** 👥 PIE TF – 13:00-14:00 📄 Updated Drafts of ISSA 5000 and the Technology Position available by 16:15 👥 Fraud TF – 16:30-17:30 | **Task Force Meetings / Other** n/a |

🕐 Please note that all times in the agenda are US Eastern Time (New York).

👥 Task Force / Working Group / Consultation Group meetings are tentative. Staff will confirm with each Task Force / Working Group / Consultation Group during the Board meeting period.

ⓘ1 The boardroom will be available from 08:30 on Monday, September 16, should registered meeting participants wish to use it before the start of the plenary session. Breakfast will be available as usual. The time is reserved for the Sustainability Assurance Task Force (SATF) to meet to consider advance Board comments.

ⓘ2 Meeting participants will have an extended lunch break on Tuesday, September 17, from 12:15 to 14:30. Time is reserved for a Sustainability coordination meeting involving the IAASB and IESBA Chairs, and the Sustainability TF Chairs and project leads from both Boards, who will meet in the Green Room from 12:30-14:00.