INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD
147th MEETING: DECEMBER 9–12, 2024

In-person meeting – 529 Fifth Avenue, New York City (with videoconference dial-in available)

Monday December 9	Tuesday December 10 UPDATED	Wednesday December 11	Thursday December 12	Friday December 13
Board Session (1) 09:30–17:00	**Board Session (2)** 09:00–17:30	**Board Session (3)** 09:00–17:30	**Board Session (4)** 10:30–12:00	
09:30–09:45 Chair Opening Remarks [Agenda Item 1]	09:00–10:30 Audit Evidence & Risk Response (Project Proposal) [Agenda Item 5]	09:00–09:30 Targeted Issues – Listed Entity & PIE [Agenda Item 3]	*Before Start of Plenary Session*	
09:45–11:45 Going Concern (Full standard) [Agenda Item 2]	10:30–10:50 Break	09:30–10:30 ISSB Update (Presentation) [Agenda Item 8]	08:30–10:30 Consultation time with Task Forces / Staff	**No Plenary Session**
11:45–13:00 Lunch	10:50–12:20 Experts Narrow Scope Amendments (Issues) [Agenda Item 6]	10:30–11:00 Break	*Plenary Session*	
13:00–14:30 Listed Entity & PIE (Track 2 – Full standard) [Agenda Item 3]	12:20–13:10 Lunch	11:00–12:30 IASB Update (Presentation) [Agenda Item 9]	10:30–11:00 Going Concern (Approval of ISA 570 (Revised 2025)) [Agenda Item 2]	
14:30–15:00 Break	13:10–15:10 Executive Session (incl. Discussion of the Updated Due Process) [No Public Observers]	12:30–13:30 Lunch	11:00–11:30 Listed Entity & PIE (Track 2 – Approval) [Agenda Item 5]	
15:00–17:00 Technology (Gap Analysis) [Agenda Item 4]	15:10–15:30 Break	13:30–15:30 Fraud (Issues and Full Read) [Agenda Item 10]	11:30–12:00 Audit Evidence & Risk Response (Project Proposal Approval) [Agenda Item 4]	
	15:30–16:30 GRI Update (Presentation) [Agenda Item 7]	15:30–16:00 Break		
	16:30–17:30 Targeted Issues – Going Concern [Agenda Items 2]	16:00–17:30 Fraud (Issues and Full Read) [Agenda Item 10]		
Task Force Meetings / Other	**Task Force Meetings / Other**	**Task Force Meetings / Other**	**Task Force Meetings / Other**	**Task Force Meetings / Other**
👥 Going Concern – 17:15-19:15	👥 Audit Evidence & Risk Response – over lunch	📄 Updated Drafts of ISA 570 (Revised 2025), Listed Entity & PIE – Track 2 and the Audit Evidence & Risk Response Project Proposal available by 17:30	n/a	n/a
	👥 Listed Entity & PIE – over lunch	👥 Prof. Skepticism – 12:30-13:30		
	🍽 Board Dinner – 18:45 for 19:00	👥 Fraud – 17:45-18:30		

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

👥 Task Force or meetings of other groups are tentative. Staff will confirm with each group during the Board meeting period.

🍽 IAASB Leadership and Staff invite Board Members, Technical Advisors and Official Observers to a dinner to celebrate the year and the contributions of departing Board Members – further details will be communicated in due course.