

INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD

148th MEETING: MARCH 18–21, 2025

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

| Monday March 17 | Tuesday March 18 | Wednesday March 19 | Thursday March 20 | Friday March 21 |
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| <p>No Plenary Session</p> | <p>Board Session (1) 11:15–17:30</p> <p>Before Start of Plenary Session</p> <p>09:00–11:00 New Board members meet with Chair, Vice-Chair and Foundation and IAASB Senior Staff</p> <p>Plenary Session</p> <p>11:15–11:30 Chair Opening Remarks [Agenda Item 1]</p> <p>11:30–13:00 Fraud (Full standard) [Agenda Item 2]</p> <p>13:00–14:00 Lunch</p> <p>14:00–15:00 Fraud (Full standard) [Agenda Item 2]</p> <p>15:00–15:30 ISSA 5000 Implementation (Update) [Agenda Item 3]</p> <p>15:30–16:00 Break</p> <p>16:00–17:30 Experts Narrow Scope Amendments (Project Proposal and ED) [Agenda Item 4]</p> | <p>Board Session (2) 09:30–18:00</p> <p>Plenary Session</p> <p>09:30–11:00 Technology Position (Components 2 and 3) [Agenda Item 5]</p> <p>11:00–11:30 Break</p> <p>11:30–13:00 Technology Position (Components 2 and 3) [Agenda Item 5]</p> <p>13:00–14:00 Lunch</p> <p>14:00–15:30 ISRE 2410 (Issues) [Agenda Item 6]</p> <p>15:30–16:00 Break</p> <p>16:00–17:30 ISRE 2410 (Issues) [Agenda Item 6]</p> <p>17:30–18:00 Targeted Issues – Fraud [Agenda Items 2]</p> | <p>Board Session (3) 11:00–15:30</p> <p>Before Start of Plenary Session</p> <p>09:00–10:30 Executive Session</p> <p>Plenary Session</p> <p>11:00–11:30 Targeted Issues Related to Topics for Approval or Clearance [Agenda Items 4, 5]</p> <p>11:30–13:00 Audit Evidence & Risk Response (Issues) [Agenda Item 7]</p> <p>13:00–14:00 Lunch</p> <p>14:00–15:30 Audit Evidence & Risk Response (Issues) [Agenda Item 7]</p> <p>Photos at IFAC Offices – Group photos and new Board members, TAs and staff</p> | <p>Board Session (4) 10:30–12:30</p> <p>Before Start of Plenary Session</p> <p>08:30–10:30 Consultation time with Task Forces / Staff</p> <p>Plenary Session</p> <p>10:30–11:10 ISAE 3410 (Withdrawal) [Agenda Item 8]</p> <p>11:10–11:40 Fraud (Approval of ISA 240 (Revised)) [Agenda Item 2]</p> <p>11:40–12:00 Experts Narrow Scope Amendments (Approval of Project Proposal and Exposure Draft) [Agenda Item 4]</p> <p>12:00–12:20 Technology Gap Analysis (Clearance of Version 1.0) [Agenda Item 5]</p> <p>12:20–12:30 Chair Closing Remarks</p> |
| <p>Other Meetings and Events</p> <p>n/a</p> | <p>Other Meetings and Events</p> <p>👤 Professional Skepticism – 13:00–14:00</p> <p>👤 Fraud – 17:45–19:15</p> | <p>Other Meetings and Events</p> <p>👤 IASB Liaison – 13:00–14:00</p> <p>🍷 IAASB Team Reception for Board Members, Technical Advisors and Observers – 18:30–20:00</p> | <p>Other Meetings and Events</p> <p>👤 Audit Evidence & Risk Response – 15:45–16:45</p> <p>👤 ISRE 2410 – 17:00–18:00</p> <p>📄 Updated Drafts for Friday available by 15:30</p> | <p>Other Meetings and Events</p> <p>n/a</p> |



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



Other meetings are tentative. Staff will confirm with each group during the Board meeting.



IAASB Staff invites Board Members, Technical Advisors and Observers for a cocktail reception to welcome our new members – further details will follow in due course.