











## INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD

### 150<sup>th</sup> MEETING: SEPTEMBER 15–18, 2025

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 15	Tuesday September 16	Wednesday September 17	Thursday September 18	Friday September 19
<b>Board Session (1)</b> 10:00–17:30 10:00–10:15 Chair Opening Remarks [Agenda Item 1] 10:15–11:30 Experts Narrow Scope Amendments (Feedback from ED and Updated Drafting) [Agenda Item 2] 11:30–12:00 Break 12:00–13:00 Sustainability Reporting (Update from ISSB) [Agenda Item 3] 13:00–14:00 Lunch 14:00–15:30 ISA 540 (Revised) Post-Implementation Review (Issues) [Agenda Item 4] 15:30–16:00 Break 16:00–17:30 Strategy and Work Plan 2028-2031 (Approach and Key Elements) [Agenda Item 5]	<b>Board Session (2)</b> 09:30–17:00 09:30–11:00 ISRE 2410 (Issues) [Agenda Item 6] 11:00–11:30 Break 11:30–13:00 ISRE 2410 (Issues) [Agenda Item 6] 13:00–14:00 Lunch 14:00–15:30 Technology Position and Catalog (Semi-Annual Discussion) and Technology Quality Management (Update) [Agenda Item 7] 15:30–16:00 Break 16:00–17:00 IESBA – Firm Culture and Governance (Update from and Discussion with IESBA representatives) [Agenda Item 8]	<b>Board Session (3)</b> 10:00–17:30 Before Start of Plenary Session 09:00–10:00 Executive Session (1/2) Plenary Session 10:00–11:00 Audit Evidence & Risk Response (Issues) [Agenda Item 9] 11:00–11:30 Break 11:30–13:00 Audit Evidence & Risk Response (Issues) [Agenda Item 9] 13:00–14:00 Lunch 14:00–15:30 Audit Evidence & Risk Response (Issues) [Agenda Item 9] 15:30–16:00 Break 16:00–16:45 Sustainability Reporting (Update from GRI) [Agenda Item 3] 16:45–17:30 Sustainability Assurance (IFAC State of Play Update) [Agenda Item 10]	<b>Board Session (4)</b> 09:45–13:00 Before Start of Plenary Session 09:00–09:45 Executive Session (2/2) Plenary Session 09:45–10:45 The ISA for LCE (Maintenance Project Proposal – Approach) [Agenda Item 11] 10:45–11:15 Break 11:15–11:30 Experts Narrow Scope Amendments (Approval) [Agenda Item 2] 11:30–12:45 Sustainability Assurance (ISSA 5000 Adoption and Implementation Update) [Agenda Item 10] 12:45–13:00 Chair Closing Remarks	<b>No Plenary Session</b>
<b>Other Meetings and Events</b>  IAASB Chair participating in IESBA Conference – before 10am  ISA 500-Series – 13:00-14:00  Experts – 17:45-18:45  Planning Committee – 17:45-18:45	<b>Other Meetings and Events</b>  ISRE 2410 – 17:15-18:15  IAASB Team Reception for Board Members, Technical Advisors and Observers – 18:30-20:30	<b>Other Meetings and Events</b>  Audit Evidence & Risk Response – 17:45-19:15  The ISA for LCE – 17:45-18:45  If applicable, updated draft of Experts available by 17:30	<b>Other Meetings and Events</b> n/a	<b>Other Meetings and Events</b> n/a



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



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 celebrate the Board's 150<sup>th</sup> meeting – further details will follow in due course.