

INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD

150th MEETING: SEPTEMBER 15–18, 2025

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

Monday September 15	Tuesday September 16	Wednesday September 17	Thursday September 18	Friday September 19
Board Session (1) 10:10–17:30 Before Start of Plenary Session 09:45–10:10 Pre-Board meeting remarks by Chair Plenary Session 10:10–10:20 Chair Opening Remarks [Agenda Item 1] 10:20–11:40 Experts Narrow Scope Amendments (Feedback from ED and Updated Drafting) [Agenda Item 2] 11:40–12:00 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]	Board Session (2) 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]	Board Session (3) 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]	Board Session (4) 09:30–13:00 Before Start of Plenary Session 09:00–09:30 Executive Session (2/2) Plenary Session 09:30–11:00 The ISA for LCE (Maintenance Project Proposal – Approach) [Agenda Item 11] 11:00–11:30 Break 11:30–11:45 Experts Narrow Scope Amendments (Approval) [Agenda Item 2] 11:45–13:00 Sustainability Assurance (ISSA 5000 Adoption and Implementation Update) [Agenda Item 10]	No Plenary Session
Other Meetings and Events 👤 IAASB Chair participating in IESBA Conference – before 9.45am 👤 ISA 500-Series – 13:00-14:00 👤 Experts – 17:45-18:45 👤 Planning Committee – 17:45-18:45	Other Meetings and Events 👤 ISRE 2410 – 17:15-18:15 🍷 IAASB Team Reception for Board Members, Technical Advisors and Observers – 18:30-20:30	Other Meetings and Events 👤 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	Other Meetings and Events n/a	Other Meetings and Events 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 150th meeting – further details will follow in due course.

