



IAASB

International Auditing and Assurance Standards Board
AN IFEA BOARD

Technology

- Technology Position (Semi-Annual Discussion)
- Technology QM Workstream (Update)

IAASB September 2025 meeting
Agenda Item 7



The Team

Technology Team



Angelo Giardina
Team Leader



Ida Diu
Senior Manager



Kevin Reinhardt
Staff Fellow



Megan Leicht
Project Manager

Project Board Members*



Edo Kienhuis
IAASB Board Member



Nancy Cheng
IAASB Board Member

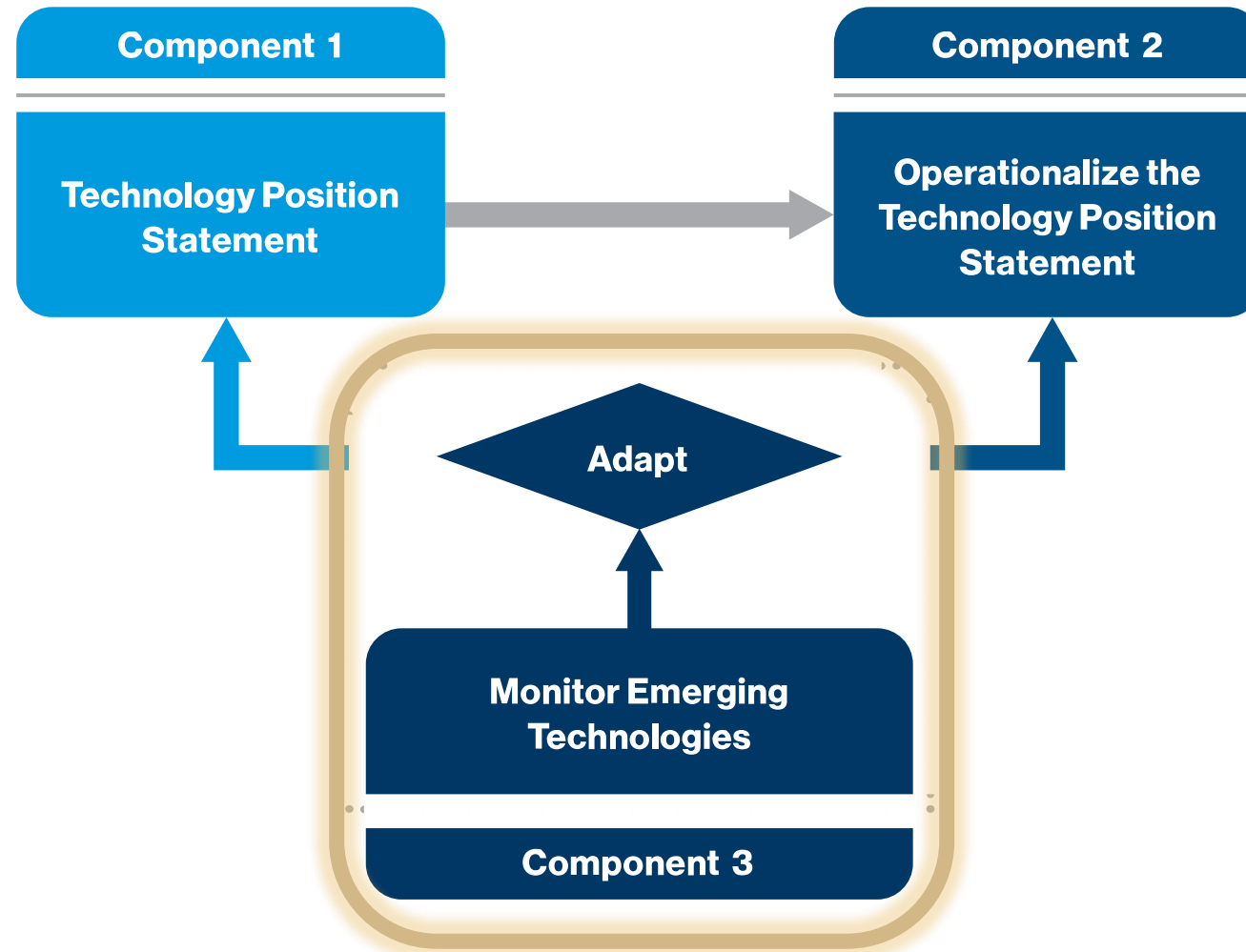
*Project Board Members for the **Technology Quality Management Workstream**

Agenda

TECHNOLOGY – IAASB DISCUSSION

Component 3: Monitoring Update	30 minutes	2:00 p.m. – 2:30 p.m.
Component 2: Catalog of Issues and Possible Actions	30 minutes	2:30 p.m. – 3:00 p.m.
Update on the Technology QM Workstream	30 minutes	3:00 p.m. – 3:30 p.m.

Technology Position Framework



Component 3: Monitoring Update

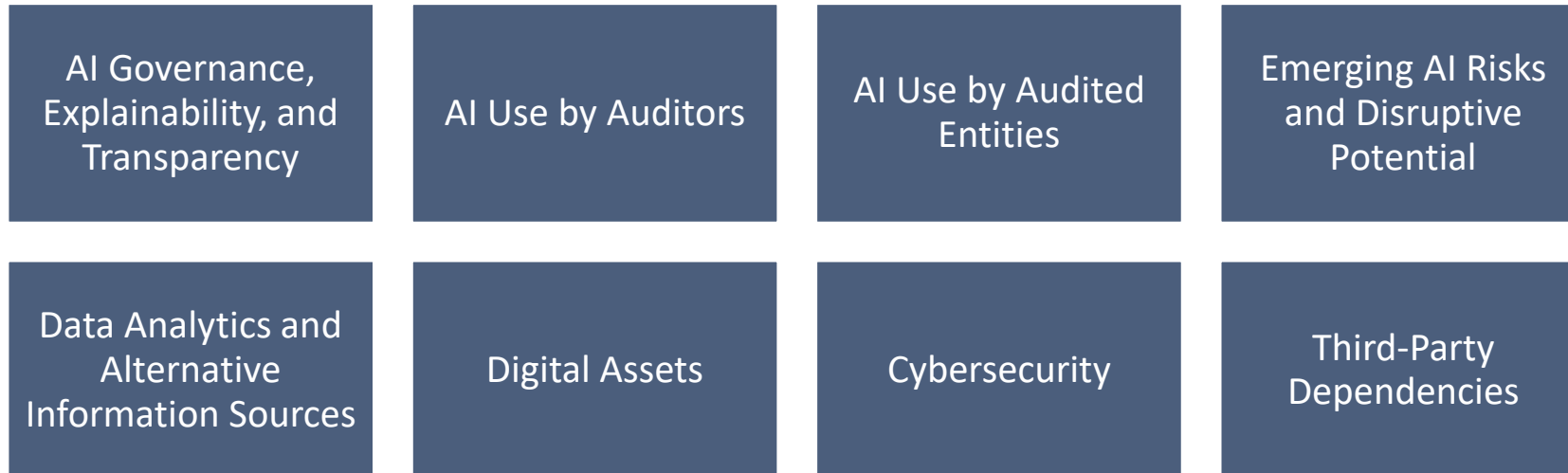
Purpose: To inform Board members about current developments and to support consideration of whether updates to the Technology Position or the Catalog—or other related activities—may be needed.

Sources: Component 3 monitoring activities draw from a range of sources. These include, but are not limited to:



Component 3: Monitoring Update

Themes: The Technology Team’s monitoring output has been analyzed and organized into the following key themes, reflecting the most notable developments during the period:



Matter for IAASB Consideration

COMPONENT 3: MONITORING UPDATE – IAASB DISCUSSION



Board members are asked to provide their:

- a) Observations on the developments outlined in **Agenda Item 7-A**, including whether updates to the Technology Position, the Catalog, or other activities may be needed; and
- b) Perspectives on how the Technology Team should continue to monitor the technology landscape and report back at the next scheduled semi-annual update in March 2026.

Component 2: Updates to the Catalog

Changes related to ***active IAASB projects and workstreams***

- Technology Quality Management Workstream
- Audit Evidence and Risk Response Project
- ISA 500 Series Project

Potential addition of Issue 9(a) –***Communicating about the Use of Technology***

- Enhancing transparency for users and those charged with governance (TCWG)

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COMPONENT 2: UPDATES TO THE CATALOG – IAASB DISCUSSION

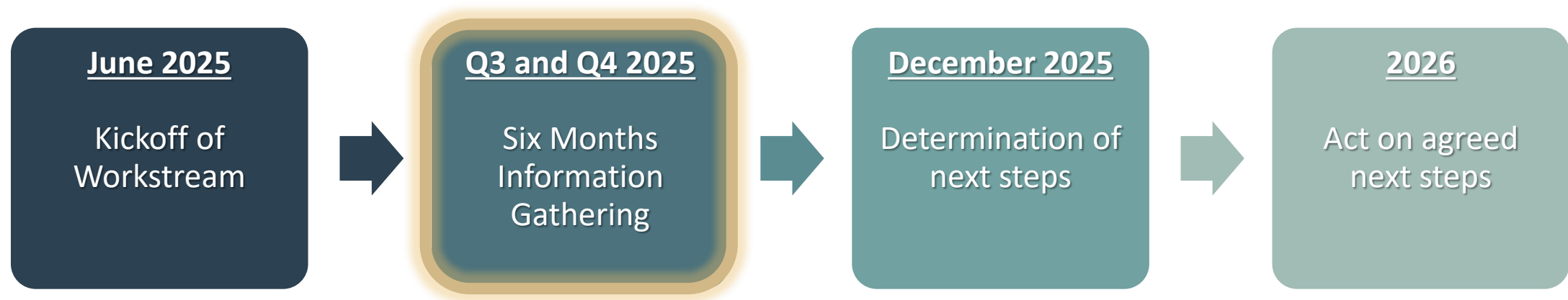


Board members are asked to provide their views on:

- a) The proposed changes to existing issues in the Catalog (see issues affected under Themes 1-8, as applicable, in **Agenda Item 7-B**); and
- b) The potential Auditor Reporting and Transparency Issue, including whether it should be included in the Catalog and, if so, whether its description requires refinement (see new Issue 9(a) in **Agenda Item 7-B**)

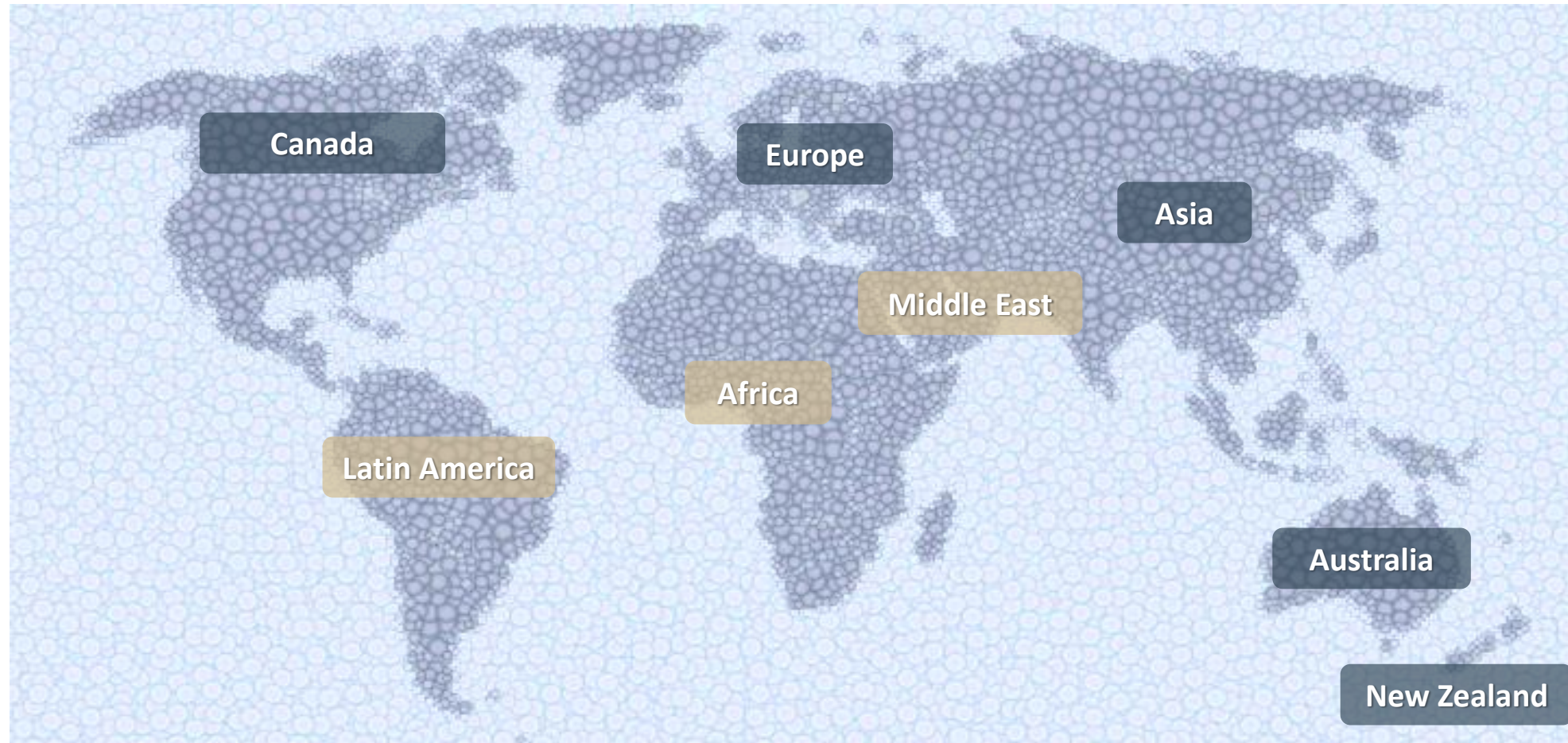
Technology Quality Management Workstream

TIMELINE



Technology Quality Management Workstream

GLOBAL ROUNDTABLES



Technology Quality Management Workstream

PARTICIPANTS AND SESSIONS

Participants in the roundtables include:

- Audit firms and practitioners
- Regulators
- Audit committee members, investors and other users of external Reporting
- Academics
- Other participants including policy leaders, innovators, and cross-sector experts

Discussions will be organized into **four sessions**, focused on the following:

1. Use of AI in Engagements
2. Applying the IAASB's QM Standards
3. Stakeholders' Expectations
4. The IAASB's Role

Matter for IAASB Consideration

TECHNOLOGY QUALITY MANAGEMENT WORKSTREAM – IAASB DISCUSSION



Board members are asked to provide advice to the Technology Team on:

- a) Undertaking the upcoming roundtable discussions commencing on September 30, 2025; and
- b) How the information gathered should be reported back to the Board at the December 2025 meeting. (See **Agenda Item 7-C**)