

INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD

151st MEETING: DECEMBER 8–11, 2025

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

Monday December 8	Tuesday December 9	Wednesday December 10	Thursday December 11	Friday December 12
Board Session (1) 10:45–17:30 08:45–10:15 Executive Session [No Public Observers] 10:15–10:45 Break 10:45–11:00 Chair Opening Remarks [Agenda Item 1] 11:00–11:45 Strategy and Work Plan 2028-2031 (SWP) (Joint Survey) [Agenda Item 2] 11:45–13:00 The ISA for LCE (Maintenance Approach and Project Proposal) [Agenda Item 3] 13:00–13:45 Lunch 13:45–15:00 ISA 540 (Revised) Post-Implementation Review (Consultation Survey) [Agenda Item 4] 15:00–15:30 Break 15:30–17:30 Audit Evidence & Risk Response (Issues) [Agenda Item 5]	Board Session (2) 09:00–17:00 09:00–10:30 Audit Evidence & Risk Response (Issues) [Agenda Item 5] 10:30–11:00 Break 11:00–12:00 Audit Evidence & Risk Response (Issues) [Agenda Item 5] 12:00–13:00 ISRE 2410 (1 st Full Draft) [Agenda Item 6] 13:00–14:00 Lunch 14:00–15:30 ISRE 2410 (1 st Full Draft) [Agenda Item 6] 15:30–16:00 Break 16:00–17:00 Sustainability Reporting (Update from EFRAG) [Agenda Item 7]	Board Session (3) 08:45–17:30 08:45–10:15 Technology Quality Management (Feedback and Issues) [Agenda Item 8] 10:15–10:45 Break 10:45–11:45 Technology Quality Management (Feedback and Issues) [Agenda Item 8] 11:45–12:45 Financial Reporting (Update from IASB) [Agenda Item 9] 12:45–13:30 Lunch 13:30–15:00 ISRE 2410 (1 st Full Draft) [Agenda Item 6] 15:00–15:45 IESBA–Firm Culture and Governance (Update) [Agenda Item 10] 15:45–16:30 Break (and room set-up) 16:30–17:30 Joint IAASB-IESBA (SWP Survey approval) [Agenda Item J]	Board Session (4) 09:00–13:00 09:00–11:00 Targeted Standards in ISA 500 Series (Issues and Draft Project Proposal) [Agenda Item 11] 11:00–11:30 Break 11:30–12:30 The ISA for LCE (Illustrative Drafting) [Agenda Item 12] 12:30–12:45 The ISA for LCE (Maintenance Approach and Project Proposal) Approval [Agenda Item 3] 12:45–13:00 ISA 540 (Revised) Post-Implementation Review (Consultation Survey) Approval [Agenda Item 4]	No Plenary Session
Other Meetings and Events 👤 ISA for LCE – Over lunch 👤 SWP Joint Working Group – 18:30-19:30	Task Force Meetings / Other 👤 Prof. Skepticism – Over lunch 📄 Updated draft of Joint SWP Survey available by 17:00 🍷 Board Dinner – 18:30-21:30	Other Meetings and Events 📄 Updated drafts for approvals on Thursday available by 17:30 👤 ISRE 2410 – Over pm break 👤 Audit Evidence & Risk Response – 17:45-19:45	Other Meetings and Events 👤 ISA 500 Series – 13:15-14:15	Other Meetings and Events n/a



Please note that all times are US Eastern Time.



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



This joint session of the Boards will take place in the IFAC Board Room at 529 Fifth Avenue



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.