














INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD


152nd MEETING: MARCH 16–19, 2026


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

Monday March 16	Tuesday March 17 	Wednesday March 18	Thursday March 19	Friday March 20
10:45–17:00 Before Start of Plenary Session 09:00–10:30 New Board members and TAs meet with Chair, Vice-Chair and Foundation and IAASB Senior Staff Plenary Session 10:45–11:00 Chair Opening Remarks [Agenda Item 1] 11:00–12:30 ISRE 2410 (2 nd /Final Full Draft) [Agenda Item 2] 12:30–13:30 Lunch 13:30–15:00 ISRE 2410 (2 nd /Final Full Draft) [Agenda Item 2] 15:00–15:30 Break 15:30–17:00 Technology Guidance (Overarching Approach & Quality Management Action Plan) [Agenda Item 3]	11:00–17:30 09:00–10:30 Executive Session [No Public Observers] 10:30–11:00 Break 11:00–12:00 Technology Guidance (Overarching Approach & Quality Management Action Plan) [Agenda Item 3] 12:00–12:30 Targeted Standards in ISA 500 Series (Project Proposal) [Agenda Item 4] 12:30–13:30 Lunch 13:30–14:30 Sustainability and Other Assurance (Update) [Agenda Item 5] 14:30–15:30 The ISA for LCE (1 st Full Draft) [Agenda Item 6] 15:30–16:00 Break 16:00–17:30 The ISA for LCE (1 st Full Draft) [Agenda Item 6]	08:30–16:30 08:30–09:30 Targeted Matters on Items Up for Approval [Agenda Items 2, 3, 4] 09:30–10:30 Audit Evidence & Risk Response (1 st Full Draft) [Agenda Item 7] 10:30–11:00 Break 11:00–12:30 Audit Evidence & Risk Response (1 st Full Draft) [Agenda Item 7] 12:30–13:30 Lunch 13:30–15:00 Audit Evidence & Risk Response (1 st Full Draft) [Agenda Item 7] 15:00–15:30 Break 15:30–16:30 Audit Evidence & Risk Response (1 st Full Draft) [Agenda Item 7] Group photos and new Board members, TAs and staff	10:00–13:00 Before Start of Plenary Session 08:30–10:00 Consultation time with Project Teams Plenary Session 10:00–11:30 Targeted Standards in ISA 500 Series (Issues) [Agenda Item 8] 11:30–12:00 Break 12:00–12:20 ISRE 2410 Exposure Draft Approval [Agenda Item 2] 12:20–12:40 Technology Guidance (Overarching Approach & Quality Management Action Plan) Approval [Agenda Item 3] 12:40–13:00 ISA 500 Series Project Proposal Approval [Agenda Item 4]	No Plenary Session
Other Meetings and Events  Prof'l Skepticism – Over lunch  Technology – 17:15-18:15  ISRE 2410 – 17:15-18:45	Other Meetings and Events  Technology – Over lunch  ISA 500 Series – Over lunch  ISA for LCE – 17:45-18:45	Other Meetings and Events  Updated drafts for approvals on Thursday available by 16:30  Cocktail Reception – 18:00-20:00	Other Meetings and Events  ISA 500 Series – 13:15-14:15  Audit Evidence & Risk Response – 13:15-15:15	Other Meetings and Events n/a

 Please note that all times are US Eastern Time.

 On March 17, the Board meeting will be held in the Conference Room of Cornell University at 570 Lexington Avenue (between 50th and 51st Streets).

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

 IAASB Leadership and Staff invite Board Members, Technical Advisors and Observers to a cocktail function to welcome new members and TAs – further details to follow.