

## Cover Note

# Technology Catalog Approach and Technology Quality Management (QM) Workstream Action Plan

### Purpose of Cover Note

This paper responds to direction from the Board at the December 2025 meeting regarding how the IAASB identifies, evaluates, and responds to technology-related matters that may affect the consistent or effective application of the IAASB's standards. It provides the Board with:

- a proposed Approach that supports transparency and consistency regarding which technology-related matters are included in the [Technology Catalog](#)<sup>1</sup> and how the Board determines and documents its preliminary direction on actions to address those matters, including whether to undertake standard-setting or develop non-authoritative material; and
- a proposed Action Plan for the Technology QM workstream to develop non-authoritative material support the consistent and effective application of the IAASB's quality management standards in circumstances where technological tools enabled by emerging technologies are used in engagements and are affecting, or have the potential to affect, how those standards are applied.

### Objectives of the March 2026 Discussion

The objectives of the discussion in March 2026 are to:

- clear the proposed approach to addressing technology-related matters (**Agenda Item 3-A**); and
- approve the proposed Technology QM Workstream Action Plan to develop non-authoritative material (**Agenda Item 3-B**).

### Request for Board Comments in Advance of Meeting

Prior to the March 2026 meeting, Board members are requested to communicate significant or editorial matters in the **proposed Approach** and the **proposed Action Plan** to the Technology Team **by close of business on Thursday, March 12, 2026**. This advance input will help staff refine the materials and support an efficient and focused Board discussion during the March 2026 meeting. It will also assist staff in preparing final versions of the two documents by 16:30 on Wednesday, March 18, 2026, for final clearance and approval on March 19, 2026. All significant matters should still be raised and discussed on the public record during the Board plenary session.

<sup>1</sup> At the time of proposing this Approach, the Catalog was published on the IAASB website as the "Technology Catalog of Issues and Possible Actions." The Catalog's title and public presentation may be updated over time to enhance clarity and transparency (including clearer communication of issues and challenges, preliminary Board direction, and status), without changing the purpose of the Catalog as described in proposed Approach in **Agenda Item 3-A**.

## Introduction

### Background

1. At the December 2025 meeting, the Audit Evidence and Risk Response (AE&RR) project team presented an agenda paper on technology-related aspects of the project proposal ([Agenda Item 5-K](#)). The paper discussed the possible development of a technology-focused appendix as a way to present application material on using technological tools to facilitate the design or performance of audit procedures in obtaining sufficient appropriate audit evidence, and it sought the Board's views on the form and placement of that material.
2. In the discussion, the Board emphasized the need for a clear and consistent basis for determining when technology-related guidance is appropriate to include within the standards, including as application material, and when it is more appropriate to develop non-authoritative material outside the standards. The Board noted that this need extends beyond the AE&RR project and will remain relevant for future technology-related matters brought to the Board.
3. Also at the December 2025 meeting, the Technology Team presented insights from the Technology QM workstream's initial information-gathering phase, drawing primarily on eight global roundtables and related outreach (see [Agenda Item 8](#)). The feedback indicated that while ISQM 1<sup>2</sup> and ISA 220 (Revised)<sup>3</sup> remain robust and principles-based, stakeholders would benefit from additional implementation support through non-authoritative material, grounded in the standards, to promote consistent and effective application of the standards when technological tools enabled by emerging technologies are used in engagements. Stakeholders also noted that such material could help reduce the risk of inconsistent interpretation and diverse practice across jurisdictions and firm types.
4. In light of these discussions, the Board asked the Technology Team to develop two related deliverables for Board consideration: (a) an IAASB-wide approach to identifying, evaluating, and responding to technology-related matters, including a consistent basis for determining whether the appropriate response is standard-setting or non-authoritative material; and (b) a proposed action plan describing how the Technology QM workstream's non-authoritative material would be taken forward, including governance, process, and timing.
5. Since the December 2025 meeting, the Technology Team developed two documents:
  - (a) An Approach to Addressing Technology-Related Matters (the "Approach"). It sets out how the IAASB identifies, evaluates, and responds to technology-related matters that may affect the consistent or effective application of the IAASB's standards, and how those matters are documented through the Technology Catalog (the Catalog) (see **Part A** and **Agenda Item 3-A**); and
  - (b) A Technology QM Workstream Action Plan to Develop Non-Authoritative Material (the "Action Plan"). It sets out the proposed scope, development approach, governance, and timetable for developing, issuing and maintaining the proposed non-authoritative material (see **Part B** and **Agenda Item 3-B**).

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<sup>2</sup> International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*

<sup>3</sup> International Standard on Auditing (ISA) 220 (Revised), *Quality Management for an Audit of Financial Statements*

## Materials Presented

6. This paper sets out the following:
  - (a) **Part A:** Overview of the Approach.
  - (b) **Part B:** Overview of the Action Plan.
  - (c) **Part C:** Way forward.
7. This agenda item includes the following appendices and other agenda items:

<b>Appendix 1</b>	Overview of the Technology Team
<b>Agenda Item 3-A</b>	<i>Proposed</i> The IAASB's Technology Catalog Process: Approach to Addressing Technology-Related Matters
<b>Agenda Item 3-B</b>	<i>Proposed</i> Technology Quality Management Workstream Action Plan to Develop Non-Authoritative Material

## Part A: Overview of the Approach

8. The Approach provides a clear and transparent basis for how the IAASB identifies, evaluates, and responds to technology-related matters within its remit. It explains how the Board documents and tracks matters through the Catalog, including the status of those matters and the Board's preliminary direction on actions.
9. The Approach also highlights several features intended to support consistent decision-making and stakeholder confidence:
  - (a) **Identification and tracking through the Catalog.** The Approach clarifies the types of technology-related matters that may be captured in the Catalog and the information recorded for each matter so that the Board and stakeholders have visibility into what is being monitored, what is active, and what has been resolved or closed.
  - (b) **Determining preliminary direction on actions.** The Approach sets out qualitative considerations to support consistent Board judgments about whether a matter is best addressed through standard-setting or non-authoritative material, recognizing that technology-related matters may differ in maturity, breadth, and urgency.
  - (c) **Developing non-authoritative material with appropriate governance.** The Approach describes a tailored process for developing non-authoritative material that generally applies **Channel 4** of the IAASB's [Framework for Activities](#), including Board oversight during development and Board approval of final content in a public session.

### Matters for IAASB Consideration:

1. The Board is asked for its views on the proposed Approach as presented in **Agenda Item 3-A**. In particular:
  - (a) Does the Approach clearly describe how technology-related matters are identified, included and tracked in the Catalog (see **Section 2**)?

- (b) Do the qualitative considerations outlined in the Approach provide an appropriate basis for the Board to apply its judgment whether a matter is best addressed through standard-setting or non-authoritative material (see **Section 3.1**)?
- (c) Does the Board agree with the proposed tailored approach and development process for technology-related non-authoritative material (see **Sections 4.3–4.4**)?

## Part B: Overview of the Action Plan

- 10. The proposed Action Plan sets out how the IAASB intends to develop non-authoritative material to support the consistent and effective application of the IAASB's quality management standards when technological tools enabled by emerging technologies are used in engagements.
- 11. It highlights key design and delivery features of the workstream, including:
  - (a) development of a Technology Quality Management Guide Series, structured using a layering approach to help organize topic coverage across where responsibilities typically arise in practice;
  - (b) a coverage map to support coherent and complete coverage of topics across the Guide Series and to help avoid duplication; and
  - (c) a staged timeline and sequencing for developing and approving the guides.
- 12. The staged timeline is intended to support iterative Board input as drafting progresses, with guides developed and approved on a rolling basis in accordance with the proposed timetable.

### Matters for IAASB Consideration:

- 2. The Board is asked for its views on the proposed Action Plan as presented in **Agenda Item 3-B**. In particular:
  - (a) Does the Board agree with the proposed structure of the Technology Quality Management Guide Series, including the use of the layering approach to organize the guidance (see **Section IV.C**)?
  - (b) Does the Board agree that the proposed coverage map appropriately supports coherent and complete topic coverage across the Guide Series, including the lifecycle stages and levels at which responsibilities typically arise in practice (see **paragraphs 30–31** and **Table 1** of **Section IV.C**)?
  - (c) Is the proposed staged timeline and sequencing for developing and approving the guides reasonable and achievable (see **paragraphs 48–50** and **Table 2** of **Section VI.A**)?

## Part C: Way Forward

- 13. Subject to the Board's approval of the proposed Technology QM Workstream Action Plan, the Technology Team will progress the planned workstream activities.
- 14. For the June 2026 IAASB meeting, the Technology Team intends to present: (a) a monitoring update further to Component 3 activities of the [Technology Position](#), as well as proposed updates to the Catalog; and (b) a proposed Guide Series blueprint for Board input (as described in paragraph 50 of the proposed Technology QM Workstream Action Plan), including proposed structure, topic coverage, and content elements for each guide (Guides 1–3).

## **Technology Team Members and Activities**

### **Technology Team Members**

1. In addition to the following IAASB technical staff, the Technology Team includes Megan Leicht (IAASB Project Manager):
  - Angelo Giardina
  - Fadi Mansour
  - Ida Diu
  - Isabelle Raiche
  - Sachiko Kai

### **Project Board Members**

2. The IAASB Project Board Members are:
  - Edo Kienhuis
  - Nancy Cheng

### **Activities in the Period**

3. During the first quarter of 2026, the Technology Team held virtual meetings and engaged offline with the Project Board Members to receive input and advice in the development of the documents presented to the Board in March 2026.
4. In February 2026, one member of the Technology Team participated in the International Ethics Standards Board for Accountants' Technology Experts Group meeting.
5. In February 2026, the Technology Team met virtually with the Technology Consultation Group (TCG) and, separately, with the Technology Advisory Network (TAN).