

Meeting: IAASB

Meeting Location: New York, New York

Meeting Date: March 16–19, 2026

Agenda Item

1

Introduction and Opening Remarks

Minutes of Previous IAASB and Joint IAASB-IESBA Meetings

1. The IAASB is asked to approve the minutes of the December 2025 IAASB meeting and of the joint IAASB-IESBA meeting held on December 10, 2025.

Recent Presentation and Outreach Activities

2. The **Appendix** includes a list of recent outreach activities for the period from December 2025 to February 2026. The names of the relevant IAASB participants who attended each activity are included in parentheses.

January 2026 Public Interest Oversight Board's (PIOB) Public Interest Issues

3. The PIOB's Public Interest Issues presented in **Agenda Item 1–D** are based on the status of the IAASB's projects after the December 2025 IAASB meeting and the PIOB meetings in December 2025 and January 2026. The PIOB's Public Interest Issues contain observations relating to the responsiveness of the IAASB's projects to the public interest. Such observations are considered in the development of IAASB standards in accordance with the Integrated Due Process and Public Interest Framework Operating Procedures.

Materials Presented

Agenda Item 1–A	Draft Minutes of the IAASB Meeting Held on December 8–11, 2025 (Marked)
Agenda Item 1–B	Draft Minutes of the IAASB Meeting Held on December 8–11, 2025 (Clean)
Agenda Item 1–C	Draft Minutes of the Joint IAASB-IESBA Meeting Held on December 10, 2025 (Clean)
Agenda Item 1–D	PIOB's Public Interest Issues – IAASB Projects (Updated as of January 2026)

Deadlines for Next IAASB Meeting

4. The IAASB's next meeting will take place in person on June 15–18, 2026 in Mainz, Germany.
5. The deadlines for agenda materials for the June 2026 Board meeting are as follows:
 - Agenda materials posted electronically from May 25, 2026
 - Final date for agenda materials for posting by May 29, 2026

Appendix

IAASB – Outreach Activities During the Period from December 2025 to February 2026

General Outreach Program

- **November 2025 (not previously reported)**
 - Meeting with the Chief Executive Officer (CEO) of the International Valuations Standards Council (IVSC) – By Videoconference (Seidenstein)
 - Meeting with the incoming Chair of the International Federation of Accounts' (IFAC) Small and Medium Practices Advisory Group (SMPAG) – Mexico City, Mexico (Seidenstein)
 - Meeting with the Chair of the Transnational Auditors Committee (TAC) of IFAC – Mexico City, Mexico (Seidenstein)
 - Meeting with the PwC's Global Leader for Public Policy and Regulation – By Videoconference (Seidenstein)
 - Meeting with the KPMG International's Global Head of Regulatory Affairs, Audit – By Videoconference (Seidenstein)
 - Meeting with the Deloitte's Global Audit and Assurance (A&A) Quality Leader, and the Global A&A Quality Excellence Leader – New York, United States (Seidenstein)
- **December 2025**
 - Presentation at the ASEAN Federation of Accountants (AFA) members' meeting on International Standards on Quality Management (ISQMs) – Jakarta, Indonesia (Grayston)
 - Presentation to the Confederation of Asian and Pacific Accountants' (CAPA) Technical Committee – Jakarta, Indonesia (Grayston)
 - Meeting with IFAC's Board member – New York, United States (Seidenstein)
 - Meeting with the CEO of the Association of International Certified Professional Accountants, Public Accounting – By Videoconference (Seidenstein)
 - Biannual meeting with leadership of the International Association for Accounting Education and Research (IAAER) – By Videoconference (Richard, Botha, Espinal-Rae)
 - Participation at a special meeting of the PIOB – By Videoconference (Seidenstein, Gunn, Botha)
 - Meeting with PwC's Global Leader for Public Policy and Regulation – By Videoconference (Seidenstein)
 - Meeting with Deloitte's Global Audit and Assurance Quality, Risk and Regulatory Leader – Washington D.C., United States (Seidenstein)
 - Meeting with the Forum of Firms' Leadership – By Videoconference (Seidenstein, Botha)
- **January 2026**
 - Meeting with representatives of the IFRS Foundation – London, United Kingdom (Seidenstein,

Kienhuis)

- Meeting with representatives of the Global Public Policy Committee (GPPC) and PwC's Global Leader for Public Policy and Regulation – London, United Kingdom (Seidenstein, Kienhuis)
 - Meeting with representatives of the Compagnie Nationale des Commissaires aux Comptes (CNCC) – Paris, France (Seidenstein, Richard)
 - Meeting with representatives of the Haute Autorité de l'Audit (H2A) – Paris, France (Seidenstein, Richard)
 - Meeting with representatives of the European Securities and Markets Authority (ESMA) – Paris, France (Seidenstein, Richard)
 - Meeting with technical staff of the International Accounting Standards Board (IASB) – By Videoconference (Giardina, Yoshimura)
 - Meeting with representatives of Accountancy Europe – Brussels, Belgium (Seidenstein, Richard)
 - Meeting with leadership of the PIOB (joint meeting involving the IAASB and the IESBA) – By Videoconference (Seidenstein, Gunn, Botha)
 - Meeting with leadership and senior staff of the American Institute of Certified Public Accountants (AICPA) and the Auditing Standards Board (ASB) – By Videoconference (Seidenstein, Stevens, Wilson, Botha)
 - Meeting with representatives of the International Sustainability Standards Board (ISSB) and the IFRS Foundation – Bethesda, Maryland, United States (Seidenstein)
 - Participation at the Japanese Institute of Certified Public Accountants (JICPA) global Board members' meeting – Tokyo, Japan (Ono, Tsuji, Kai)
 - Presentation at the International Organization of Supreme Audit Institutions' (INTOSAI) Financial Audit and Accounting Subcommittee (FAAS) – By Videoconference (van den Hout)
 - Presentation to the Board of the Wirtschaftsprüferkammer (WPK) – Berlin, Germany (Koethner)
 - Participation at the KPMG Regional Office Southwest event – Stuttgart, Germany (Koethner)
 - Participation at the quarterly meeting of the PIOB – By Videoconference (Seidenstein, Gunn, Botha)
 - Meeting with technical staff of the Centre for Audit Quality (CAQ) – By Videoconference (Botha, van den Hout)
 - Meeting with various stakeholder groups in Japan, including representatives from regulators, investors, accounting firms and preparers – Tokyo, Japan (Ono, Tsuji)
- **February 2026**
 - Meeting with the CEO of the International Corporate Governance Network (ICGN) – By Videoconference (Seidenstein)
 - Meeting with representatives of the Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili and the Ministero dell'Economia e delle Finanze – Rome, Italy (Seidenstein,

Botha)

- Presentation to the International Organization of Securities Commissions' (IOSCO) Committee on Issuer Accounting, Audit and Disclosure (Committee 1) – Rome, Italy (Seidenstein, Botha)
- Meeting with technical staff of the IASB – By Videoconference (Giardina, Yoshimura)
- Webinar on updates to the IAASB Standards for the Enhancing Accounting, Auditing, and Sustainability Reporting (EAASURE) Regional Program, hosted by the World Bank – By Videoconference (Botha, Shukarova Savovska, van den Hout, Giardina, Grayston)
- Meeting with the Chair of the IFAC SMPAG – By Videoconference (Seidenstein)
- Meeting with IFAC's CEO (joint meeting involving the IAASB and the IESBA) – By Videoconference (Seidenstein)
- Meeting with PwC's Global Assurance Leader – By Videoconference (Seidenstein)
- Meeting with the CEO and senior staff of the Pan African Federation of Accountants (PAFA) – By Videoconference (Botha, Baumgaertener Dutang)
- Meeting with representatives of the Japan Business Federation (Keidanren) – By Videoconference (Ono)
- Meeting with the Forum of Firms' Chair and the GPPC Standard-Setting Working Group's (SSWG) Chair – By Videoconference (Seidenstein, Kienhuis, Botha)
- Participation at JICPA's Ethics Standards Committee Expert Advisory Council – Tokyo, Japan (Ono)
- Meeting with the CEO of the CAQ – Washington D.C., United States (Seidenstein)
- Meeting with representatives of the Japan Audit and Supervisory Board Members Association (JASBA) – By Videoconference (Ono)
- Meeting with representatives of PwC – By Videoconference (Kienhuis)
- Meeting with representatives of the Japan Exchange Group (JPX) – By Videoconference (Ono)

Project Specific Outreach

(projects and workstreams are in alphabetical order)

Audit Evidence and Risk Response

- **January 2026**

- Meeting with representatives of the AICPA – By Videoconference (Stevens, Jones, Wilson, Shukarova Savovska, Espinal-Rae, Zhang, Mansour)
- Meeting with representatives of the RSM Global Methodology Development Team – New York, United States (Espinal-Rae, Zhang, Mansour)
- Meeting with a representative of MindBridge – By Videoconference (Jones, Shukarova Savovska, Espinal-Rae, Zhang, Mansour)

Audit Evidence and Risk Response and Technology Joint Outreach

- **February 2026**

- Meeting with representatives of the Auditing Subcommittee (AuSC) of IOSCO Committee 1 – By Videoconference (Botha, Shukarova Savovska, Giardina, Diu, Mansour, Raiche)
- Participation at the Technology Consultation Group (TCG) meeting – By Videoconference (Stevens, Sun, Shukarova Savovska, van den Hout, Espinal-Rae, Giardina, Talatala, Zhang, Baumgaertener Dutang, Diu, Mansour, Raiche, Kai)

Fraud and Going Concern Joint Outreach

- **February 2026**

- Presentation to the South African Institute of Chartered Accountants (SAICA) – By Videoconference (Shukarova Savovska, van den Hout, Giardina)

ISA 500 Series

- **January 2026**

- Meeting with representatives of the Royal Netherlands Institute of Chartered Accountants (NBA), JICPA and Japan Financial Services Agency (FSA) – By Videoconference (van den Hout, Talatala, Baumgaertener Dutang)
- Meeting with representatives of the CNCC, Hong Kong Institute of Certified Public Accountants (HKICPA) and the United Kingdom Financial Reporting Council (UK FRC) – By Videoconference (van den Hout, Talatala, Baumgaertener Dutang)
- Meeting with representatives of the Auditing and Assurance Standards Board (AASB) of Canada, Independent Regulatory Board for Auditors (IRBA), Instituto Mexicano de Contadores Públicos, A.C. (IMCP), Nordic Federation of Public Accountants (NRF) and Saudi Organization for Chartered and Professional Accountant (SOCPA) – By Videoconference (van den Hout, Talatala, Baumgaertener Dutang)
- Meeting with representatives of the Auditing and Assurance Standards Board (AUASB) of Australia and the New Zealand Auditing and Assurance Standards Board of the External Reporting Board (XRB) – By Videoconference (Talatala, Baumgaertener Dutang)

- **February 2026**

- Meeting with Stakeholder Advisory Council (SAC) members that are identified as users of financial statements and preparers, including those charged with governance (TCWG), from Peru, Spain and the United States – By Videoconference (van den Hout, Talatala, Baumgaertener Dutang)
- Meeting with a SAC member that is identified as users of financial statements and preparers, including TCWG, from the Philippines – By Videoconference (Talatala, Baumgaertener Dutang)
- Meeting with representatives and staff of the AICPA ASB – By Videoconference (Stevens, Wilson, van den Hout, Talatala, Baumgaertener Dutang)

Sustainability Assurance

- **November 2025 (Not previously reported)**
 - Participation in the ISSB Technical Implementation Group (TIG) – By Videoconference (Grayston)
- **December 2025**
 - Participation in the Institute of Indonesia Chartered Accountants' (IAI) 68th Anniversary International Seminar – Jakarta, Indonesia (Grayston)
 - Participation at the “IFAC Connect ASIAPAC 2025,” in partnership with the IAI – Jakarta, Indonesia (Grayston)
 - Meeting with the IAASB Technical Implementation Contact Group (TICG) – By Videoconference (Jackson, Ono, Botha, Yoshimura)
 - Participation at the Nippon Life Sustainability Forum, “Sustainable Business Begins with P2: Connecting People and the Planet” – Tokyo, Japan (Ono)
- **January 2026**
 - Meeting with representatives of the Directorate-General for Financial Stability, Financial Services, and Capital Markets Union (DG FISMA) of the European Commission – Brussels, Belgium (Seidenstein, Richard)
- **February 2026**
 - Participation at the quarterly meeting of the IESBA Implementation Monitoring Advisory Group (IIMAG) – By Videoconference (Grayston)
 - Video presentation at IFAC's “Building Capacity in Thailand: Implementing IFRS Sustainability Disclosures,” with support from UK Partnering for Accelerated Climate Transitions (PACT) – By Videoconference (Seidenstein)

Technology

- **December 2025**
 - Meeting with a representative of CaseWare International – By Videoconference (Giardina, Diu, Reinhardt)
- **February 2026**
 - Participation at the Technology Advisory Network (TAN) meeting – By Videoconference (Berger, Böhm, Giardina, Diu, Mansour, Raiche, Kai)
 - Meeting with the Head of Assurance Technology at the UK FRC – By Videoconference (Giardina, Diu, Mansour, Raiche, Kai)
 - Meeting with an IASB Member – By Videoconference (Giardina, Diu, Raiche)