

Summary of Significant Changes to Version 2 of the Technology Catalog

This agenda paper summarizes the significant changes to the proposed Technology Catalog from Version 2, as reflected in **Agenda Item 8-B**, except for those significant changes that are explained in the Issues Paper in **Agenda Item 8**.

Note also that references to the term “technology-enabled procedures” used in Version 2 of the Catalog have been replaced with the term “technological tools.”

Reference	Significant Changes
Overarching Structural Changes	
Several structural changes have been made to the Technology Catalog to better align the document with the IAASB’s Approach to Addressing Technology-Related Matters (the “approved Approach document”) (see Agenda Item 3-E of the March 2026 IAASB meeting), improve transparency about how matters are being tracked and addressed, and better support Board discussion and decision-making.	
Purpose and Role	The introduction section has been substantially reframed to strengthen the linkage between the Technology Catalog and the approved Approach document, and to provide clearer context regarding the purpose and role of the Technology Catalog.
Structure	Refer to paragraphs 22–27 in the Issues Paper, Agenda Item 8, for an explanation of the change in structure proposed to Version 3 of the Technology Catalog.
Snapshot	- A snapshot table has been introduced to provide a high-level overview of all matters included in the Technology Catalog, including whether each matter has been allocated to an active project or workstream. - The snapshot table is also intended to improve navigation of the Technology Catalog, including through hyperlinks to each matter. It makes it easier for Board members and stakeholders to identify newly added matters and locate where each matter is addressed.
Table 1	The overall structure and columns remain broadly consistent with Version 2 of the Technology Catalog.

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	• Certain column headers have been renamed to align the terminology with the approved Approach document. For example, the column “Possible Actions” has been renamed “Preliminary Direction on Action.” • For presentation purposes, the explanations supporting matters prioritized as high, medium, or low have been incorporated into the “Preliminary Direction on Action” column.
Table 2	• The “Source of Insight” column has been removed because these matters have already been allocated to active projects or workstreams, and relevant sources of insight are now reflected in related project proposals or workstream documentation. • The former “Possible Actions” column has been replaced with a column identifying the relevant active project or workstream, to make clearer where each matter is being addressed. • The “Prioritization” column has been removed because all matters included in Table 2 are already being actively progressed through approved IAASB projects or workstreams and are therefore, in that sense, implicitly high priority. • A new column has been added to provide an overview of how each matter is currently being addressed, based on the latest project proposals or workstream activities, so as to provide clearer visibility into progress made on those matters.
Table 1: Technology-Related Matters Not Current Allocated to Active IAASB Projects or Workstreams	
Matter 2(a)	• Clarified and refined the description of the matter. • Updated the related standards from TBD to the International Standards on Auditing (ISAs) generally, as this is an overarching matter that could cut across the auditing standards as a whole. • Changed the preliminary direction on action from further information gathering to continue monitoring, reflecting that no active IAASB initiative is currently researching this matter and that the Technology Team will continue to monitor it through outreach and broader monitoring activities.

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Matter 2(b)	- Updated the related standards from ISA 200¹ to the ISAs generally, as this is an overarching matter that could cut across the auditing standards as a whole. - Changed the preliminary direction on action from further information gathering to continue monitoring, reflecting that no active IAASB initiative is currently researching this matter and that the Technology Team will continue to monitor it through outreach and broader monitoring activities.
Matter 2(c)	- Updated the related standards from TBD to the ISAs generally, as this is an overarching matter that could cut across the auditing standards as a whole. - Changed the preliminary direction on action from further information gathering to continue monitoring, reflecting that no active IAASB initiative is currently researching this matter and that the Technology Team will continue to monitor it through outreach and broader monitoring activities.
Matter 4(c)	- Clarified and refined the description of the matter to keep the focus on the IAASB's possible role in promoting best practices. - Updated the source of insight to focus on the more relevant sources. - Added the ISQMs² under the "related standards" column, given that the matter may also relate to best practices systems of quality management. - Changed the preliminary direction on action from non-authoritative material to continue monitoring, reflecting that the Board does not currently view this matter as warranting a dedicated standard-setting or non-authoritative material response and that the Technology Team will continue to monitor stakeholder perspectives through its broader monitoring activities.
Matter 5(b)	Refined the description of the matter to better articulate the challenges that may arise when entities use service organizations that use emerging technologies, including the implications for user auditors.

¹ ISA 200, *Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing*

² International Standards on Quality Management (ISQMs)

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	- Enhanced the preliminary direction on action to explain why this matter now warrants higher-priority information gathering, in light of more recent feedback and developments in practice. - Changed the prioritization from Medium to High. - For the broader thematic explanation of service organizations using emerging technologies, see Agenda Item 8, paragraphs 12, 35 and 41.
Matter 5(c)	- Clarified and reframed the description of the matter to focus on opportunities associated with the use of technology by entities, while making clear that this is not about recasting the standards away from the risk-based model that underpins them. - Updated the related standards from n/a to the ISAs generally, as this matter may be relevant across the auditing standards as they are revised in future standard-setting activities. - Changed the preliminary direction on action from non-authoritative materials to a combined approach (i.e., standard-setting and non-authoritative material), reflecting that this matter may be addressed both through future revisions to the standards and, in due course, through possible non-authoritative material. - Changed the prioritization from Low to Medium, reflecting that the matter is now framed as potentially requiring a more active response over time through both future standard-setting activities and possible non-authoritative material, rather than only continued treatment through non-authoritative material.
Matter 5(d)	- New matter added. - For the explanation of why this matter has been added and the proposed preliminary direction on action, see Agenda Item 8, paragraph 30.
Matter 5(e)	- New matter added. - For the explanation of why this matter has been added and the proposed preliminary direction on action, see Agenda Item 8, paragraph 31.
Matter 7(a)	Updated and refined the description of the matter to better reflect the current discussion with stakeholders, including the challenges that may arise when auditors' experts use emerging technologies, including Artificial Intelligence (AI).

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	Changed the preliminary direction on action to further information gathering, reflecting the need to better understand how emerging technologies are being used by auditors' experts, whether they are creating distinct application challenges in practice, and what form of IAASB response, if any, may in due course be appropriate.
Matter 7(c)	- Updated and refined the description of the matter to better reflect the current discussion with stakeholders and evolving technologies, including increasingly autonomous forms of AI. - Changed the preliminary direction on action from further information gathering to continue monitoring, reflecting that the IAASB has not yet heard extensive feedback on this matter and that it is currently viewed as a lower-priority issue to be monitored as technology evolves.
Matter 9(a)	- Clarified and streamlined the description of the matter. - Changed the preliminary direction on action from further information gathering to continue monitoring, reflecting that while stakeholder interest in communication about the auditor's use of technology is increasing, this is not presently viewed as a communication gap and no active IAASB initiative is currently researching the matter.
Matter 10(a)	- New matter added. - For the explanation of why this matter has been added and the proposed preliminary direction on action, see Agenda Item 8, paragraph 32.
Matter 10(b)	- New matter added. - For the explanation of why this matter has been added and the proposed preliminary direction on action, see Agenda Item 8, paragraph 33.
Matter 10(c)	- New matter added. - For the explanation of why this matter has been added and the proposed preliminary direction on action, see Agenda Item 8, paragraph 34.

Reference	Significant Changes
Table 2: Technology-Related Matters Allocated to Active IAASB Projects or Workstreams	
Matter 1(a)	- Updated the description and terminology to align with the current Audit Evidence and Risk Response (AERR) project proposal. - Updated the related standards to ISAs and Quality Management Standards, reflecting that the matter is now being addressed through proposed conforming and consequential amendments more broadly across other ISAs and to ISQM 1.³ - Updated the explanation of how the matter is being addressed to reflect the current AERR proposals, including the proposed replacement of “automated tools and techniques” with “technological tools.” - Deleted the appendix in Version 2 of the Technology Catalog that inventoried references to “automated tools and techniques” and other technology-related terminology. Because the terminology matter is now being addressed within the scope of the AERR project, including through proposed conforming and consequential amendments to other ISAs and to ISQM 1, retaining that appendix risked creating inconsistencies with the AERR project team’s proposals.
Matter 3(a) (formerly 3(a)–(c))	- Combined former Matters 3(a), 3(b) and 3(c) into a single broader matter to better reflect the scope and direction of the Technology Quality Management Workstream. - Updated and refocused the description of the matter to capture the main practical challenges arising from the use in engagements of technological tools enabled by emerging technologies, particularly Generative AI (Gen AI), across both firm-level and engagement-level quality management. - Updated the explanation of how the matter is being addressed to reflect the Board’s current direction to develop non-authoritative material through the Technology Quality Management Workstream. - For the explanation of the consolidation of the former quality management matters and how this aligns with the Technology Quality Management Workstream, see Agenda Item 8, paragraphs 29 and 38.
Matter 4(a)	Updated the description and terminology to align with the current AERR project proposals.

³ ISQM 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*

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Reference	Significant Changes
	- Updated the related standards to reflect the current scoping of the matter within the AERR project. - Updated the explanation of how the matter is being addressed to reflect the current AERR proposals, including that the project team is not proposing explicit technology-specific requirements in the ISAs to determine when technological tools are required.
Matter 4(b)	- Updated the description and terminology to align with the current AERR project proposals. - Updated the related standards to reflect the current scoping of the matter within the AERR project. - Updated the explanation of how the matter is being addressed to reflect the current AERR proposals, including the enhanced focus on evaluating the relevance and reliability of information intended to be used as audit evidence
Matter 5(a)	- Updated and refined the description of the matter to better reflect the challenges arising from the increasingly sophisticated technologies used by entities, including artificial intelligence. - Updated the related standards to reflect the current scoping of the matter, including removal of references to ISQM 1 and the pre-finalization holding package of Proposed ISA 500 (Revised).⁴ - Updated the explanation of how the matter is being addressed to reflect the current AERR proposals and the planned post-implementation review of ISA 315 (Revised 2019)⁵ which will commence in Q3-2026.
Matter 6(a)	- Updated the description and terminology to align with the current AERR project proposals. - Clarified the description of the matter to better reflect the challenges raised through outreach activities regarding the use of technological tools in audit engagements. - Removed the reference to ISA 315 (Revised 2019) in the “related standards” column to better focus on how the matter is being addressed. - Updated the explanation of how the matter is being addressed to reflect the current AERR proposals.

⁴ Extant ISA 500, Audit Evidence was previously progressed to a '[Proposed ISA 500 \(Revised\) Pre-finalization Holding Package](#)' that encapsulates the Board's decisions on key aspects addressed in the [Exposure Draft for Proposed ISA 500 \(Revised\), Audit Evidence \(ED-500\)](#), including the IAASB's deliberations of proposals and options based on the feedback received on ED-500 (see [Agenda Item 5](#) discussed by the IAASB at the March 2024 quarterly meeting)

⁵ ISA 315 (Revised 2019), *Identifying and Assessing the Risks of Material Misstatement*

Reference	Significant Changes
Matter 6(b)	- Updated the description and terminology to align with the current framing of the matter, including the growing relevance of Gen AI and agentic AI. - Updated the related standards and active project/workstream linkage to reflect the current framing of this matter, including its linkage to the Technology Quality Management Workstream. - Updated the explanation of how the matter is being addressed to clarify that the focus is now on quality management considerations arising when technological tools enabled by emerging technologies may lack interpretability or explainability, including implications at both the firm and engagement levels. - For the broader explanation of the Technology Quality Management Workstream, see Agenda Item 8, paragraphs 29 and 38.
Matter 6(c)	- Updated the description and terminology to align with the current AERR project proposals. - Updated the related standards to reflect the current scoping of the matter within the AERR project. - Updated the explanation of how the matter is being addressed to reflect the current AERR proposals, including clarifying that technological tools are not audit procedures in and of themselves, simplifying the terminology for procedures used for more than one purpose, and clarifying the distinction between substantive analytical procedures and tests of details.
Matter 6(d)	- Updated the description and terminology to align with the current AERR project proposals. - Updated the related standards to reflect the current scoping of the matter within the AERR project, including adding a reference to ISA 500.⁶ - Updated the explanation of how the matter is being addressed to reflect the current AERR proposals, including the strengthened framework for the use of analytical procedures across the audit and the clarification that the proposals are intended to remain principles-based and not refer to specific technologies.
Matter 6(e)	Updated the description and terminology to align with the current AERR project proposals.

⁶ ISA 500, *Audit Evidence*

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	- Updated the related standards to reflect the current scoping of the matter within the AERR project, including adding references to ISA 520⁷ and ISA 450.⁸ - Updated the explanation of how the matter is being addressed to reflect the current AERR proposals, including the strengthened focus on investigating exceptions, outliers, and inconsistencies in audit evidence.
Matter 6(f)	- Updated the description and terminology to align with the current framing of the matter. - Updated the explanation of how the matter is being addressed to reflect that the approach to this matter continues to be developed through the ISA 500 Series project.⁹ - For the broader explanation of how the confirmations and inventory matters are being progressed, see Agenda Item 8, paragraphs 38 and 39.
Matter 6(g)	- Updated the description and terminology to align with the current framing of the matter. - Updated the explanation of how the matter is being addressed to reflect that the approach to this matter continues to be developed through the ISA 500 Series project. - For the broader explanation of how the confirmations and inventory matters are being progressed, see Agenda Item 8, paragraphs 38 and 39.
Matter 6(h)	- Updated the description and terminology to align with the current framing of the matter. - Updated the “related standards” column to reflect the current scoping of the matter, including removal of the reference to ISA 315 (Revised 2019) and adding the quality management standards, ISQM 1 and ISA 220 (Revised).¹⁰

⁷ ISA 520, *Analytical Procedures*

⁸ ISA 450, *Evaluation of Misstatements Identified during the Audit*

⁹ Project to revise audit evidence standards related to inventory and external confirmations and conforming and consequential amendments to other ISAs

¹⁰ ISA 220 (Revised), *Quality Management for An Audit of Financial Statements*

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	- Updated the explanation of how the matter is being addressed to reflect the AERR project's current position, including that documentation-specific application material is no longer being pursued in the standards and that aspects of the matter will be addressed by the Technology Quality Management Workstream. - For the broader explanation of how this matter is being progressed, see Agenda Item 8, paragraphs 38 and 39.
Matter 7(b)	- Updated the description to enhance the description of the challenges relating to the matter. - Updated the explanation of how the matter is being addressed to reflect the current AERR proposals, including strengthened requirements and application material in Proposed ISA 500 (Revised), <i>Audit Evidence</i> relating to information prepared by management's experts. - Clarified that the current proposals would require the auditor to obtain an understanding of how the information prepared by the management's expert has been used by management in the preparation of the financial statements, to support the auditor's evaluation of the relevance and reliability of that information.
Matter 8(a)	- Updated and refined the description of the matter to better reflect the current discussion with stakeholders, including the risks of over-reliance or bias when using technological tools and the need to balance risks and opportunities in how the exercise of professional skepticism is described. - Updated the list in the "related standards" column to better focus on the standards through which the matter is being addressed in the active project and workstream. - Updated the explanation of how the matter is being addressed to reflect that this matter is being addressed through both the AERR project and the Technology Quality Management Workstream. - For the broader explanation of the consolidation of quality management matters and the interaction with the Technology Quality Management Workstream, see Agenda Item 8, paragraphs 29, 38 and 39.