

Meeting: IAASB

Meeting Location: Mainz, Germany

Meeting Date: June 15–18, 2026

Agenda Item 1

Introduction and Opening Remarks

Minutes of Previous IAASB Meetings

1. The IAASB is asked to approve the minutes of the March and May 2026 IAASB meetings.

Recent Presentation and Outreach Activities

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

April 2026 Stakeholder Advisory Council (SAC) Meeting

3. The SAC met in Madrid, Spain on April 27–28, 2026. The SAC sessions covered various strategic topics, including an open dialogue with the IAASB and the International Ethics Standards Board for Accountants (IESBA) (i.e., the Boards) Chairs that focused on the Boards' current work plans; how emerging technologies are being addressed; the IESBA initiative related to strategic partnerships; feedback on post-implementation reviews; and the IESBA's Firm Culture and Governance (FCG) project. **Agenda Item 1–E** is a copy of the SAC meeting highlights (also available on the [SAC meeting webpage](#)).

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

4. The PIOB's Public Interest Issues presented in **Agenda Item 1–F** are based on the status of the IAASB's projects after the March 2026 IAASB meeting and the April 2026 PIOB meeting. 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. For completeness purposes, **Agenda Item 1–G** presents the PIOB's Public Interest Issues relating to the IESBA's projects.

Materials Presented

Agenda Item 1–A	Draft Minutes of the IAASB Meeting Held on March 16–19, 2026 (Marked)
Agenda Item 1–B	Draft Minutes of the IAASB Meeting Held on March 16–19, 2026 (Clean)
Agenda Item 1–C	Draft Minutes of the IAASB Meeting Held on May 6, 2026 (Marked)
Agenda Item 1–D	Draft Minutes of the IAASB Meeting Held on May 6, 2026 (Clean)
Agenda Item 1–E	SAC Meeting Highlights from Meeting Held on April 27–28, 2026
Agenda Item 1–F	PIOB's Public Interest Issues – IAASB Projects (Updated as of April 2026)

Agenda Item 1–G PIOB’s Public Interest Issues – IESBA Projects (Updated as of April 2026)

Deadlines for Next IAASB Meeting

5. The IAASB’s next meeting will take place in person on September 14–17, 2026 in New York City, United States.
6. The deadlines for agenda materials for the September 2026 Board meeting are as follows:
 - Agenda materials posted electronically from August 24, 2026
 - Final date for agenda materials for posting by August 28, 2026

Appendix

IAASB – Outreach Activities During the Period from March 2026 to May 2026

General Outreach Program

- **March 2026**

- Meeting with a US Public Company Accounting Oversight Board (PCAOB) Member – Washington D.C., United States (Seidenstein)
- Meeting with the US PCAOB Chair – Washington D.C., United States (Seidenstein)
- Meeting with technical staff of the International Accounting Standards Board (IASB) – By Videoconference (Giardina, Yoshimura)
- National Public Radio (NPR) Dialogue on the International Foundation for Ethics and Audit (IFEA)-PIOB Simplification and Enhancement Initiative with representatives of the European Federation of Financial Analysts Societies (EFFSA) and the CFA Institute – By Videoconference (Seidenstein)
- NPR Dialogue on the IFEA-PIOB Simplification and Enhancement Initiative with representatives of the Global Public Policy Committee (GPPC), Forum of Firms and Global Accounting Alliance (GAA) – By Videoconference (Seidenstein)
- NPR Dialogue on the IFEA-PIOB Simplification and Enhancement Initiative with representatives of the International Organization of Securities Commissions (IOSCO) – By Videoconference (Seidenstein)
- NPR Dialogue on the IFEA-PIOB Simplification and Enhancement Initiative with representatives of the International Federation of Accountants (IFAC) – By Videoconference (Seidenstein)
- Participation in a roundtable with representatives of the Japan Business Federation (Keidanren) to obtain input for the development of the IAASB's 2028-2031 Strategy and Work Plan – By Videoconference (Ono)
- Meeting with a representative of the Directorate-General for Financial Stability, Financial Services, and Capital Markets Union (DG FISMA) of the EC – By Videoconference (Seidenstein)
- Meeting with a representative of the GPPC – By Videoconference (Seidenstein)
- Participation in the roundtable hosted by the IESBA on the “Role of the CFO” – New York City, United States (Baumgaertener Dutang)
- Meeting with representatives of the IASB – By Videoconference (Gomes, Kienhuis, Giardina, Yoshimura)
- Meeting with representatives of the Office of the Chief Accountant (OCA), US Securities and Exchange Commission (SEC) – Washington D.C., United States (Seidenstein)
- Meeting with the Chief Auditor of the US PCAOB – Washington D.C., United States (Seidenstein)

- Meeting with representatives of the IFRS Foundation – By Videoconference (Seidenstein)
- Meeting with representatives of the Pan African Federation of Accountants (PAFA) – By Videoconference (Baumgaertener Dutang)
- Meeting with PwC representatives – By Videoconference (Seidenstein)
- Presentation at the Forum of Firms meeting – Sydney, Australia (Edge)
- Educational session with representatives of the IASB on risk mitigation accounting – By Videoconference (Casinelli, Kienhuis, Giardina, Yoshimura)
- Meeting with representatives of the OCA, US SEC – By Videoconference (Seidenstein)
- Presentation at the International Forum of Independent Audit Regulators (IFIAR)'s Standards Coordination Working Group (SCWG) meeting – Amsterdam, Netherlands (Seidenstein, Kienhuis, van den Hout)
- Meeting with technical staff of the PIOB (joint meeting involving the IAASB and the IESBA) – By Videoconference (Botha)
- **April 2026**
 - Participation at the IAASB-IESBA User Advisory Group meeting – By Videoconference (Shukarova Savovska, Zhang)
 - Participation at the Japanese Institute of Certified Public Accountants (JICPA)'s global board members' meeting – By Videoconference (Ono, Tsuji)
 - Meeting with representatives of the OCA, US SEC – Washington D.C., United States (Seidenstein)
 - Meeting with the Chair of the Auditing and Assurance Standards Board (AASB) of Canada – By Videoconference (Seidenstein)
 - Meeting with the Chair of the IFIAR – By Videoconference (Seidenstein)
 - Participation in a roundtable with representatives of the Securities Analysts Association of Japan (SAAJ) – By Videoconference (Ono)
 - Meeting with representatives of the Japan Audit and Supervisory Board Members Association (JASBA) – Tokyo, Japan (Ono)
 - Meeting with representatives of the GAA – By Videoconference (Seidenstein)
 - Participation at the quarterly meeting of the PIOB – Madrid, Spain (Seidenstein)
 - Meeting with representatives of the American Institute of Certified Public Accountants (AICPA) to discuss the results of their survey on the use of artificial intelligence (AI) – By Videoconference (Stevens, van den Hout, Giardina, Raiche, Talatala, Zhang, Baumgaertener Dutang, Diu, Mansour)
 - Meeting with representatives of the PAFA – By Videoconference (Baumgaertener Dutang)
 - Meeting with a representative of the DG FISMA of the EC – Paris, France (Seidenstein)
 - Meeting with the Chair and the Vice Chair of the African Forum of Independent Accounting and Auditing Regulators (AFIAAR) – Paris, France (Seidenstein)

- Participation at the Business Europe's Accounting Harmonization and Sounding Board Working Group meeting – By Videoconference (Baumgaertener Dutang)
- Participation at the IFIAR's 2026 Plenary Meeting, Standard-Setters Panel – Paris, France (Seidenstein)
- Meeting with technical staff of the Center for Audit Quality (CAQ) – By Videoconference (Botha, van den Hout)
- Meeting with PwC representatives – London, United Kingdom (Seidenstein)
- Fireside Chat with members of the IASB to discuss technology and standard-setting – By Videoconference (Seidenstein)
- Meeting with the Chief Executive Officer (CEO) of the UK Financial Reporting Council (FRC) – By Videoconference (Seidenstein)
- Video presentation at the 5th East African Congress of Accountants (EACOA) 2026 – By Videoconference (Seidenstein)
- Meeting with the Co-Chairs of the GAA Auditing and Assurance Working Group – Madrid, Spain (Seidenstein, Kienhuis, Botha)
- Presentation at the PAFA 2026 Quality Week: "Accountancy Quality as a Catalyst for Sustainable Economic Growth in Africa," for the session on "ISA and ISQM in Emerging Economies: Quality Management in Challenging Environments" – By Videoconference (Botha)
- 2026 Annual Meeting of the IAASB-Jurisdictional Standards Setters (JSS) Liaison Group – Madrid, Spain (Seidenstein, Kienhuis, Botha, Giardina, Grayston, Raiche) and By Videoconference (Talatala, Zhang)
- Meeting with technical staff of the IASB – By Videoconference (Giardina, Yoshimura)
- **May 2026**
 - Participation at the virtual roundtable on the IFEA-PIOB Simplification and Enhancement Initiative – By Videoconference (Seidenstein)
 - Discussion with the AICPA's Auditing Standards Board (ASB) in Executive Session at their May 2026 meeting – New York City, United States (Seidenstein, Botha)
 - Meeting with the CEO of Public Accounting of the AICPA – By Videoconference (Seidenstein)
 - Presentation at the Regional Forum of Firms Meeting for Latin America – Buenos Aires, Argentina (Casinelli)
 - Meeting with the PCAOB Chief Auditor – By Videoconference (Botha)
 - Presentation at the IFAC Connect Latin America Event – Buenos Aires, Argentina (Casinelli)
 - Panelist at the Forum of Interamerican Firms Meeting – Buenos Aires, Argentina (Casinelli)
 - Meeting with technical staff of the IASB – By Videoconference (Giardina, Yoshimura)

Project Specific Outreach

(projects and workstreams are in alphabetical order)

Audit Evidence and Risk Response

- **April 2026**
 - Meeting with representatives of the Institute of Chartered Accountants in England and Wales (ICAEW) – By Videoconference (Jones, Shukarova Savovska, Espinal-Rae, Zhang)
 - Meeting with representatives of the GPPC – By Videoconference (Kienhuis, Morris, Jones, Botha, Shukarova Savovska, Espinal-Rae, Zhang)
- **May 2026**
 - Meeting with representatives of the GPPC – By Videoconference (Kienhuis, Morris, Jones, Botha, Shukarova Savovska, Espinal-Rae, Zhang)

Audit Evidence and Risk Response, ISA 500 Series and Other Assurance Joint Outreach

- **May 2026**
 - Presentation at the Small and Medium Practices Advisory Group (SMPAG) meeting – New York City, United States (Jones, Shukarova Savovska, Espinal-Rae, Grayston, Talatala, Zhang, Baumgaertener Dutang, Yoshimura)

Audits of Less Complex Entities

- **April 2026**
 - Meeting with members of the IFAC's International Standards Community of Practice (CoP) and SMPAG – By Videoconference (van den Hout, Yoshimura)
 - Meeting with the IAASB ISA for LCE Advisory Group – By Videoconference (Casinelli, Schollum, van den Hout, Yoshimura)
 - Meeting with representatives of the European Federation of Accountants and Auditors for SMEs (EFAA) – By Videoconference (van den Hout, Yoshimura)
 - Meeting with members of the Group of Latin American Accounting Standard Setters (GLASS) – By Videoconference (Casinelli, van den Hout, Yoshimura)
- **May 2026**
 - Meeting with members of the Association of Chartered Certified Accountants (ACCA) – By Videoconference (van den Hout, Yoshimura)
 - Meeting with members of the IFAC's International Standards CoP and SMPAG and with members of the Edinburgh Group – By Videoconference (van den Hout, Yoshimura)

ISA 500 Series and ISA 540 (Revised) Post Implementation Review Joint Outreach

- **April 2026**
 - Participation at the IAASB-IESBA User Advisory Group meeting – By Videoconference (van den Hout, Raiche, Talatala, Baumgaertener Dutang)

Other Assurance

- **May 2026**

- Participation at the IAASB-IESBA User Advisory Group meeting – By Videoconference (Grayston, Zhang, Yoshimura)

Sustainability Assurance

- **March 2026**

- Meeting with representatives of the Committee of European Auditing Oversight Bodies (CEAOB) and the European Commission (EC), Unit for Corporate Reporting, Audit and Credit Rating Agencies – By Videoconference (Morris, Botha, Grayston, Montgomery)
- Presentation at the World Business Council for Sustainable Development (WBCSD) Corporate Reporting Connectivity Forum – By Videoconference (Grayston)
- Presentation at the Independent Regulatory Board for Auditors (IRBA)'s webinar to launch the adoption of ISSA 5000 in South Africa – By Videoconference (Morris, Grayston)
- Participation in the International Sustainability Standards Board (ISSB) Technical Implementation Group (TIG) meeting – By Videoconference (Grayston)
- Presentation to the PAFA Sustainability Country Champions on ISSA 5000 – By Videoconference (Grayston)

- **April 2026**

- Panelist at the Conference on “Sustainability Reporting: Bridging Academia and Standard-Setting,” hosted by the University of Oxford, Saïd Business School – Oxford, United Kingdom (Richard)
- Participation at a roundtable on Sustainability Reporting at the fourth meeting of the Corporate Sustainability Reporting Directive (CSRD) Practice Forum, hosted by the Accountancy Europe and the European Contact Group (ECG) – Brussels, Belgium (Seidenstein, Richard)
- ISSA 5000 Technical Implementation Contact Group Meeting – Virtual (Morris, Grayston, Yoshimura)
- Meeting with representatives of the Australian Auditing and Assurance Standards Board (AUASB), Japanese Financial Services Agency (JFSA), and the JICPA – Madrid, Spain (Pieters, Botha, Grayston)

- **May 2026**

- Presentation and panelist at the Australian Accounting Standards Board (AASB) Event “International perspectives on Sustainability Disclosures and Assurance: A Conversation with global standard setters” – Melbourne, Australia (Edge, Grayston)
- Presentation and participation at the AUASB Roundtable on Sustainability Assurance for Small and Medium Practitioners (SMPs) – Melbourne, Australia (Edge, Herman, Grayston)

- Meeting with representatives of the Chartered Accountants Australia and New Zealand (CA ANZ) Sustainability Research Group and the AUASB on ISSA 5000 Implementation – Virtual (Herman, Grayston)
- Meeting with representatives of the CA ANZ and the AUASB on Sustainability Reporting and Assurance Implementation in Australia – Virtual (Herman, Grayston)
- Presentation on ISSA 5000 at the Joint AFEP-MEDEF Restricted Working Group on Sustainability Assurance, convened jointly by the Association Française des Entreprises Privées (AFEP) and the Mouvement des Entreprises de France (MEDEF) – Paris, France (Richard)
- Presentation at the United Nations Environment Programme (UNEP) Financial Initiative Webinar on Sustainability Assurance – By Videoconference (Casinelli)
- Meeting with representatives of the CEAOB and the EC, Unit for Corporate Reporting, Audit and Credit Rating Agencies – By Videoconference (Morris, Richard, Botha, Grayston, Montgomery, Yoshimura)
- Presentation to the PAFA Sustainability Country Champions on ISSA 5000 – By Videoconference (Grayston)

Technology

• March 2026

- Presentation at the IESBA March 2026 meeting on the IAASB's technology initiatives – By Videoconference (Giardina)
- Meeting with academics to exchange perspectives on AI – By Videoconference (Giardina, Raiche, Diu, Mansour)
- Meeting with the Head of External Outreach at the Canadian Public Accountability Board (CPAB) and Chair of the International Forum of Independent Audit Regulators (IFIAR)'s Technology Task Force – By Videoconference (Giardina)
- Meeting with representatives of the ICAEW – By Videoconference (Giardina, Raiche, Diu)
- Meeting with an academic from the University of Duisburg-Essen – By Videoconference (Giardina)
- Meeting with EY Global's Responsible AI Leader – By Videoconference (Giardina, Raiche, Diu, Mansour)
- Meeting with the Chair of the Forum of Firms and the Chair of the GPPC Standards Setting Working Group – By Videoconference (Botha, Giardina)
- Meeting with a representative of Inflo – By Videoconference (Stevens, Giardina)
- Meeting with a representative of the UK FRC – By Videoconference (Giardina)

• April 2026

- Meeting with representatives of the CAQ AI Task Force – By Videoconference (Botha, Giardina, Raiche, Diu, Mansour)

- Presentation at the PAFA 2026 Quality Week: “Accountancy Quality as a Catalyst for Sustainable Economic Growth in Africa,” for the session on “Technology, AI, and Data Analytics: Implications for Audit Quality and Ethics” – By Videoconference (Giardina)
- **May 2026**
 - Meeting with the IAASB Technology Quality Management Expert Group – By Videoconference (Seidenstein, Kienhuis, Cheng, Botha, Giardina, Raiche, Diu, Mansour)