

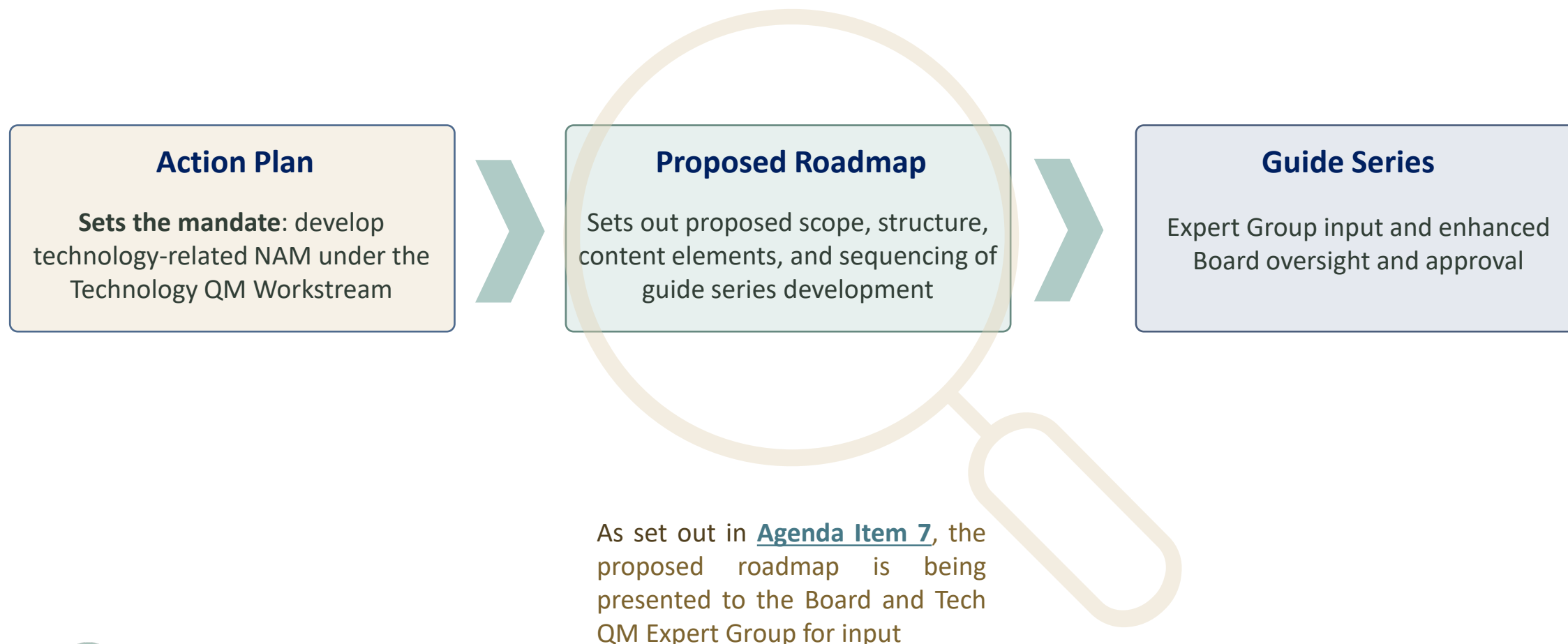
Technology Quality Management

IAASB Meeting
June 2026



Proposed Guide Series Roadmap

MAKING THE ACTION PLAN CONCRETE AND ACTIONABLE



Expert Group and Other Input

Key Messages from Inaugural Expert Group Meeting



Roadmap should be made more concrete before drafting of guides begins



Guides should focus on Gen AI-enabled tools, including agentic capabilities, used to design or perform procedures in engagements



Guides should not be limited to ISQM's quality objective relating to technological resources; implications of Gen AI-enabled tools extend across several components of SOQM and connect to ISA 220 (Revised)



Guides should be specific about the nature/extent/timing of human involvement and should address service-provider and network arrangements

Other Sources of Input



CAQ Gen AI Task Force

Apr. 21, 2026

Technology Consultation Group

May 7, 2026

External Reference Points

COSO, FRC,
IFIAR, NIST,
ISO/IEC

Public-Interest Objectives



Consistent and effective application of ISQM 1 and ISA 220 (Revised)

Clarify how ISQM 1 and ISA 220 (Revised) apply when Gen AI-enabled tools are used to design or perform procedures in engagements



Reduced regulatory uncertainty

Promote a common international reference point to reduce uncertainty and divergent interpretations

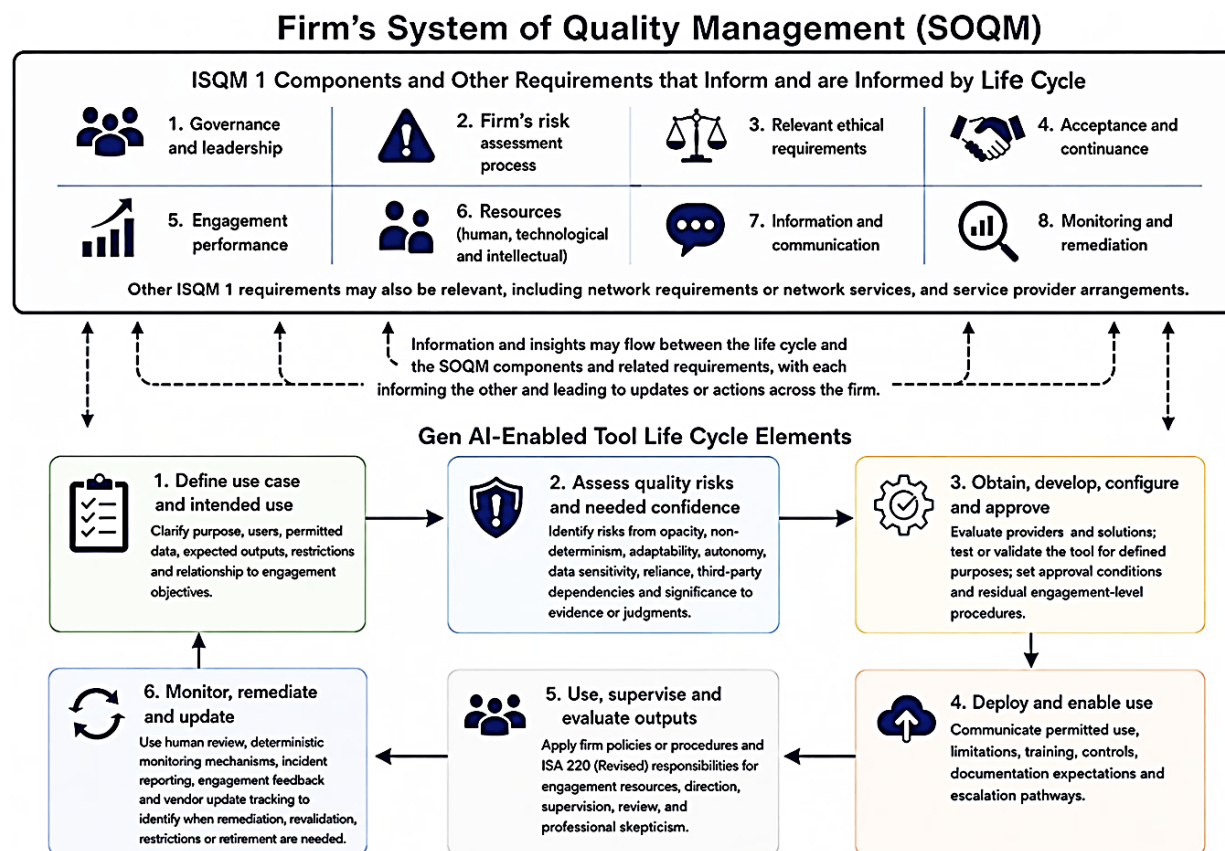


Scalable support across firm sizes and maturity levels

Assist smaller or less technologically mature firms that may not have capacity to develop their own guidance

Proposed Guide Series Roadmap

LIFE CYCLE AND QUALITY MANAGEMENT FOUNDATION



Matter for IAASB Consideration

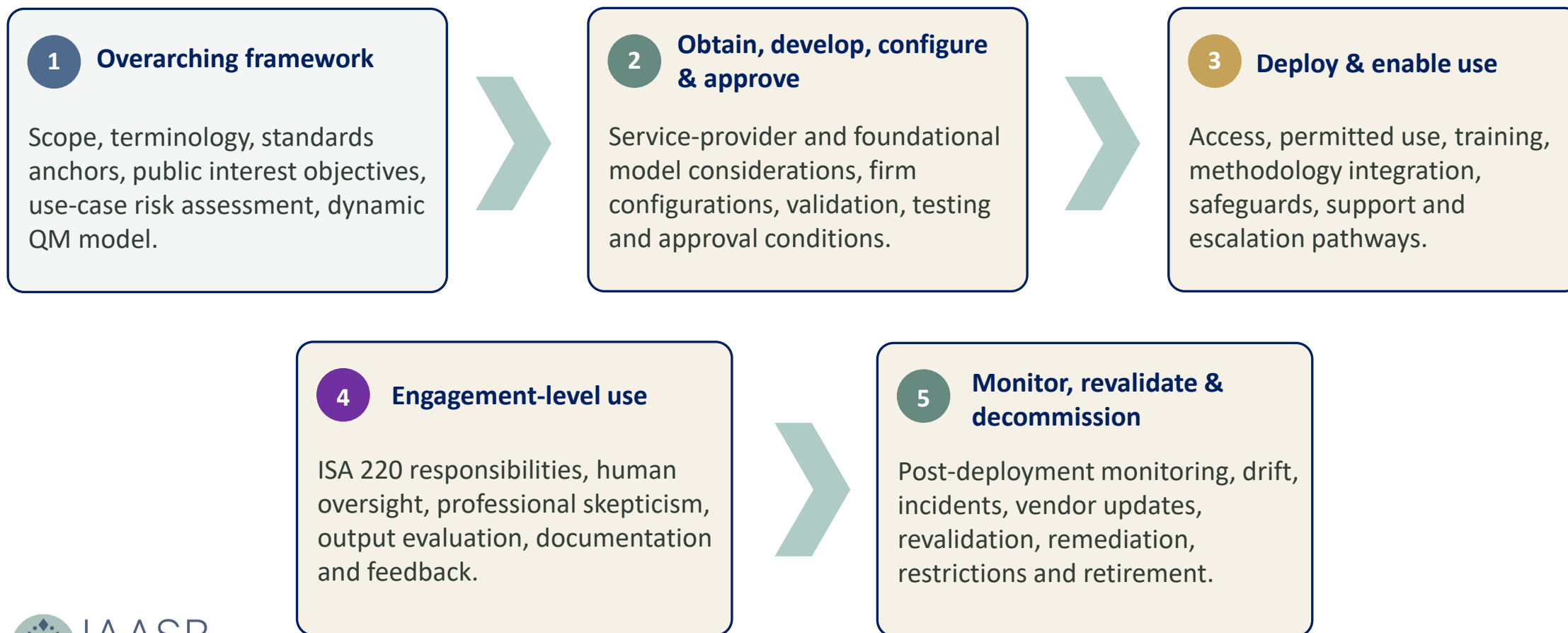


Question 1

Do Board members support using the technological tool life cycle, connected to firm-level quality management under ISQM 1 and engagement-level responsibilities under ISA 220 (Revised), as the foundation for organizing the guide series?

Proposed Guide Series Roadmap

5-GUIDE SERIES



Matter for IAASB Consideration

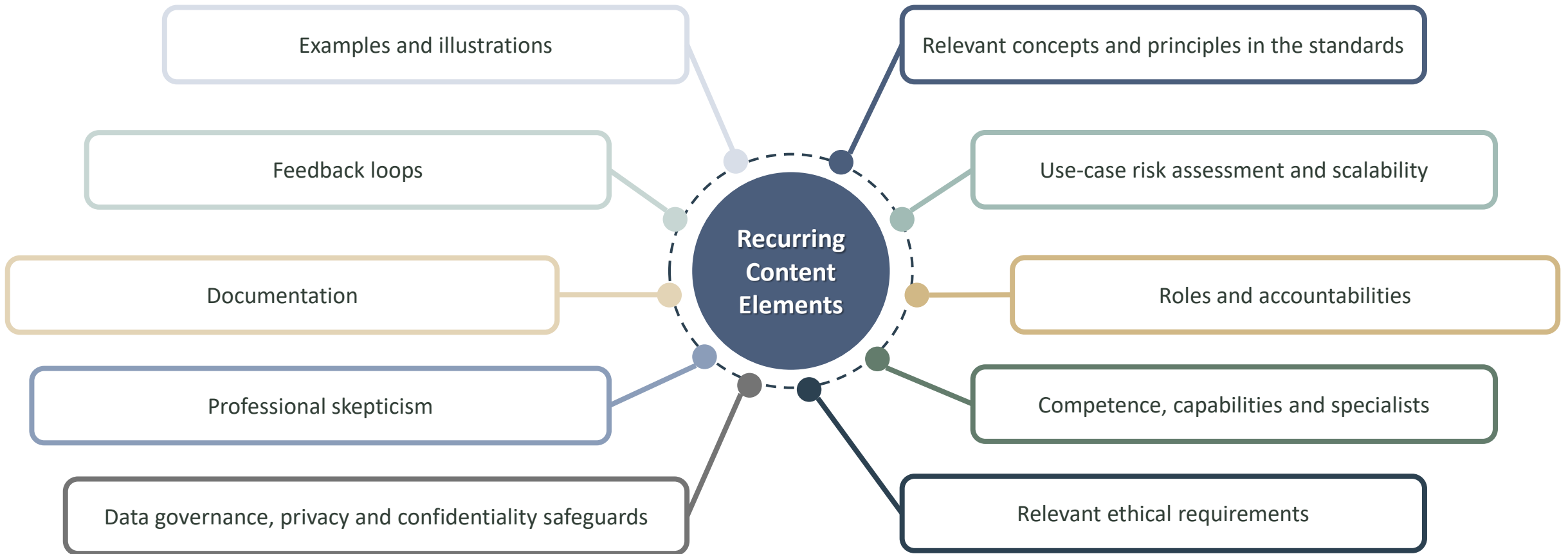


Question 2

Do Board members support the proposed five-guide structure and related content elements?

Proposed Guide Series Roadmap

RECURRING CONTENT ELEMENTS AND EXAMPLES



Matter for IAASB Consideration



Question 3

Do Board members support the proposed recurring content elements, including the use of recurring examples to show how the guides would operate as an integrated package?

Proposed Guide Series Roadmap

SEQUENCING AND ROLLING BOARD CONSIDERATION

June 2026

Input on Roadmap

Board and Expert Group input on scope, 5-guide structure, sequencing and drafting-track approach to development of guide series

Sept 2026

Drafts/Approvals

- Refined Roadmap for approval
- Drafts of Guide 1 and **Guide 2, Part 1** (third-party developed tools) for consideration and approval

Dec 2026

Drafts/Approvals

- Drafts of **Guide 2, Part 2** (firm-developed tools) and **Guide 4** for consideration and approval

Mar 2027

Drafts/Approvals

- Drafts of **Guides 3 and 5** for consideration and approval

June 2027

Final Guide Series

- Approval of any remaining guides or parts of guides
- Approval of conforming amendments to previously approved guides
- Publication of integrated guide series in the weeks following the meeting

Matters for IAASB Consideration



Questions

4. Do Board members support the proposed sequencing and rolling Board consideration approach outlined in paragraphs 39–45 and Table 5 of **Agenda Item 7**?
5. Are there any other matters that the Technology Quality Management Workstream staff and Expert Group should consider as the roadmap is refined and development of the guides commences?