

Technology Catalog (Monitoring and Update)

June 2026





Agenda

-
1. Monitoring Activities
 2. Technology Catalog
 - a) Updated structure
 - b) New matters
 3. Coordination with Other Projects
 4. Way Forward



Monitoring Activities

Monitoring Activities



Technology Advisory
Network



Desktop Research



JSS and SAC



Coordination

Matter for IAASB Consideration



Question 1

- a) Do the monitoring activities provide an appropriate basis for identifying and assessing matters to be reflected in the June 2026 update of the Technology Catalog?

Technology Catalog

Technology Catalog

UPDATED STRUCTURE



Structural Reorganization

Three tables distinguish matters not allocated to active projects, matters allocated to active projects or workstreams, and resolved/closed matters.



Clearer Visibility about Status of Active work

Enhanced descriptions of status of matters allocated to AERR, ISA 500 Series, Other Assurance, and the Technology QM Workstream.



New Matters

The proposed additions focus on crypto-assets, cybersecurity threats affecting entities, and possible new or evolving assurance engagements.

Technology Catalog

3 DISTINCT TABLES



Matter for IAASB Consideration



Question 1

b) Do the proposed structural and framing refinements support the Board decision making with regards to technology-related matters?

*This includes the **updated descriptions of matters** carried forward from Version 2 that are now reflected in **Table 1** of proposed Version 3, including the **proposed prioritizations** of such matters.*

Technology Catalog

NEW MATTERS

Theme #5: Audited Entities' Use of Technology

Matter
5(d)

Audit challenges in audits of entities with activities in the crypto-asset ecosystem

Matter
5(e)

Impact on the audit of increasingly sophisticated cybersecurity threats affecting entities

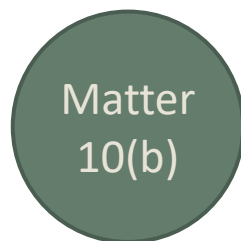
Technology Catalog

NEW MATTERS

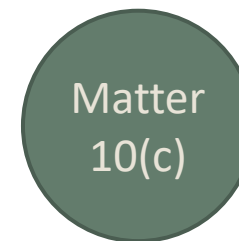
Theme #10: Other Assurance Engagements



AI assurance



Sustainability
assurance



Cybersecurity
assurance

Matter for IAASB Consideration



Question 1

- c) Do you agree with the proposed new matters added in Table 1, including their proposed prioritization (refer to **Matters 5(d)–(e)** and **10(a)–(c)**)?

Matter for IAASB Consideration



Question 1

- d) Do you agree with the proposed treatment of skills, training, and the future of the profession, and broader economic or workforce consequences, as not warranting separate standalone matters at this stage?

Coordination with Other Projects

Coordination with Other Projects



AERR and ISA 500 Series

- Updated progress made on addressing matters based on current proposals



Other Assurance Engagement

- New matters of the Catalog informs the Other Assurance Engagement information gathering

Matter for IAASB Consideration



Question 2

The Board is asked to share its views on whether the proposed changes reflected in **Table 2** appropriately take account of related IAASB initiatives and whether any further interaction should be highlighted?

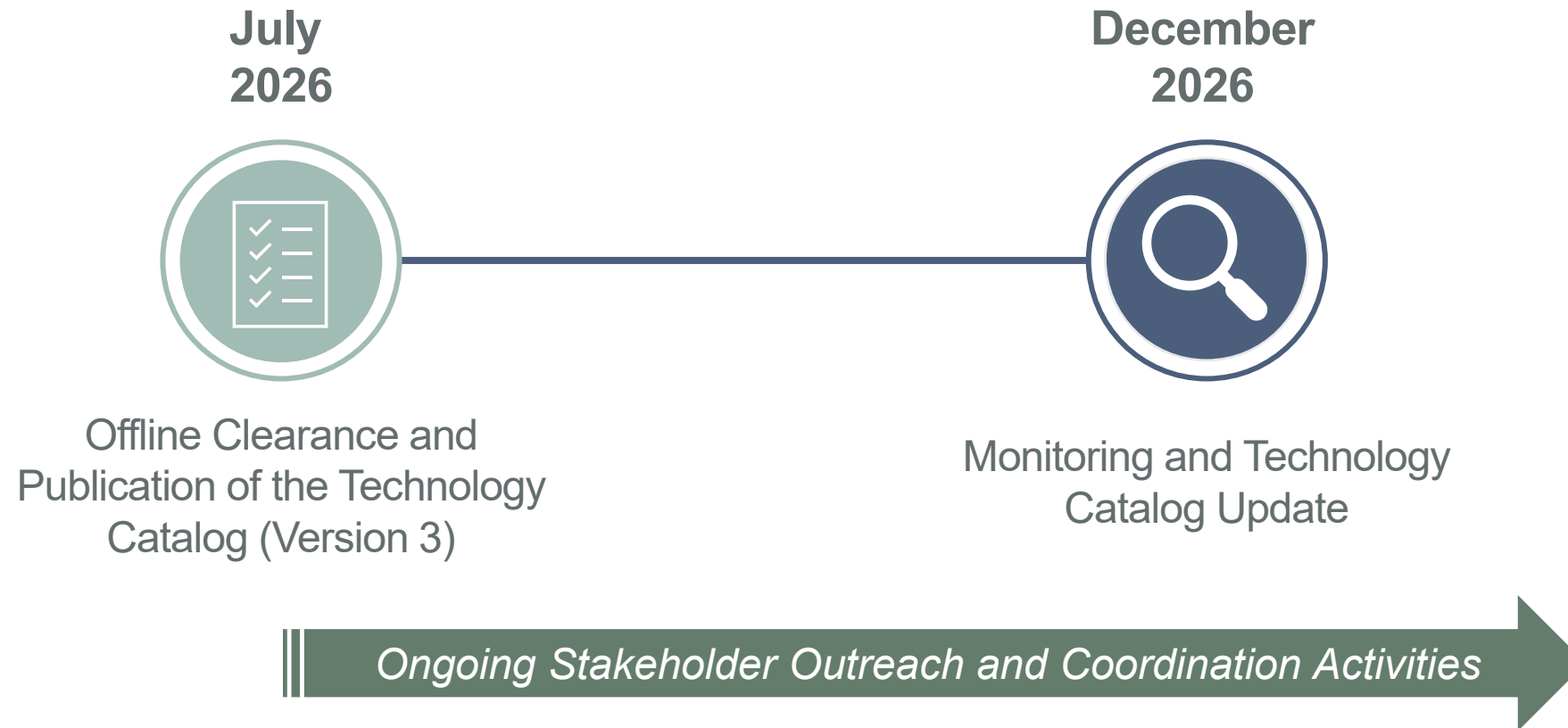
Way Forward



IAASB

International Auditing and Assurance Standards Board
AN IFEA BOARD

Way Forward



Matter for IAASB Consideration



Question 3

The Board is asked to share any observations on the proposed way forward, including whether the monitoring update suggests any need to recalibrate aspects of the broader Technology Position?