

## INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD

### 155<sup>th</sup> MEETING: SEPTEMBER 14–17, 2026

**In-person meeting – Old IFAC Offices at 529 5<sup>th</sup> Avenue, Manhattan, New York City (with videoconference dial-in available)**

| Monday<br>September 14                                                                                                                                                                                                                                                                                                                                                    | Tuesday<br>September 15                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Wednesday<br>September 16                                                                                                                                                                                                                                                                                                                                                                         | Thursday<br>September 17                                                                                                                                                                                                                                                                                                        | Friday<br>September 18                  |
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| <b>13:00–17:15</b><br><b>09:30–12:00</b> Executive Session<br>[No Public Observers]<br>12:00–13:00 Lunch<br>13:00–13:15 Chair Opening Remarks<br>[Agenda Item 1]<br>13:15–15:15 Technology Quality Management Guides (Selected Content)<br>[Agenda Item 2]<br>15:15–15:45 Break<br>15:45–17:15 Technology Quality Management Guides (Selected Content)<br>[Agenda Item 2] | <b>09:00–17:45</b><br>09:00–11:00 Strategy & Work Plan (Feedback and Issues)<br>[Agenda Item 3]<br>11:00–11:30 Break<br>11:30–12:30 Strategy & Work Plan (Feedback and Issues)<br>[Agenda Item 3]<br>12:30–13:15 IESBA – Firm Culture and Governance (Progress Update and Ongoing Coordination)<br>[Agenda Item 4]<br>13:15–14:15 Lunch<br>14:15–15:45 Other Assurance Engagements (Initial Findings)<br>[Agenda Item 5]<br>15:45–16:15 Break<br>16:15–17:45 Private Equity and Other External Investments (Parallel Workstream) (Progress Update)<br>[Agenda Item 6] | <b>09:00–17:00 – Revised</b><br>09:00–10:30 ISA 500 Series (1 <sup>st</sup> Full Drafts)<br>[Agenda Item 7]<br>10:30–11:00 Break<br>11:00–13:00 ISA 500 Series (1 <sup>st</sup> Full Drafts)<br>[Agenda Item 7]<br>13:00–14:00 Lunch<br>14:00–15:30 ISA 540 PIR (Feedback and Issues)<br>[Agenda Item 8]<br>15:30–16:00 Break<br>16:00–17:00 ISA 540 PIR (Feedback and Issues)<br>[Agenda Item 8] | <b>09:00–12:00 – Revised</b><br>09:00–09:30 Technology Quality Management Guides <b>Targeted Matters</b><br>[Agenda Item 2]<br>09:30–10:45 Sustainability Assurance (Adoption and Implementation Update)<br>[Agenda Item 9]<br>10:45–11:00 Break<br>11:00–12:00 Sustainability Reporting (Update from ISSB)<br>[Agenda Item 10] | <b>No Plenary Session</b>               |
| <b>Other Meetings and Events</b><br> Technology QM – 17:30-19:00                                                                                                                                                                                                                       | <b>Other Meetings and Events</b><br> Planning Committee – Over lunch<br> Other Assurance – 18:00-19:00                                                                                                                                                                                                                                                                                          | <b>Other Meetings and Events</b><br> ISA 500 Series – 17:15-18:45                                                                                                                                                                                                                                              | <b>Other Meetings and Events</b><br>n/a                                                                                                                                                                                                                                                                                         | <b>Other Meetings and Events</b><br>n/a |

 Please note that all times are US Eastern Time (EDT)

 On Tuesday, September 15, the Board will meet at the new IFEA and IFAC Offices at 570 Lexington Avenue (corner of Lexington Avenue and 51<sup>st</sup> Street)

 Other meetings are tentative. Staff will confirm with each group during the Board meeting