

INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD

155th MEETING: SEPTEMBER 14–17, 2026

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

Monday September 14	Tuesday September 15 	Wednesday September 16	Thursday September 17	Friday September 18
13:00–17:15 09:30–12:00 Executive Session [No Public Observers] 12:00–13:00 Lunch 13:00–13:15 Chair Opening Remarks [Agenda Item 1] 13:15–15:15 Technology Quality Management Guides (Selected Content) [Agenda Item 2] 15:15–15:45 Break 15:45–17:15 Technology Quality Management Guides (Selected Content) [Agenda Item 2]	09:00–17:45 09:00–11:00 Strategy & Work Plan (Feedback and Issues) [Agenda Item 3] 11:00–11:30 Break 11:30–12:30 Strategy & Work Plan (Feedback and Issues) [Agenda Item 3] 12:30–13:15 IESBA – Firm Culture and Governance (Progress Update and Ongoing Coordination) [Agenda Item 4] 13:15–14:15 Lunch 14:15–15:45 Other Assurance Engagements (Initial Findings) [Agenda Item 5] 15:45–16:15 Break 16:15–17:45 Private Equity and Other External Investments (Parallel Workstream) (Progress Update) [Agenda Item 6]	09:00–17:30 09:00–09:30 Targeted Matters on Items Up for Approval [Agenda Items 2] 09:30–11:00 ISA 500 Series (1 st Full Drafts) [Agenda Item 7] 11:00–11:30 Break 11:30–13:30 ISA 500 Series (1 st Full Drafts) [Agenda Item 7] 13:30–14:30 Lunch 14:30–16:00 ISA 540 PIR (Feedback and Issues) [Agenda Item 8] 16:00–16:30 Break 16:30–17:30 ISA 540 PIR (Feedback and Issues) [Agenda Item 8]	09:45–13:00 Before Start of Plenary Session 08:30–09:30 Reading time and consultation with Technology Project Team Plenary Session 09:45–11:00 Sustainability Assurance (Adoption and Implementation Update) [Agenda Item 9] 11:00–12:00 Sustainability Reporting (Update from ISSB) [Agenda Item 10] 12:00–12:30 Break 12:30–13:00 Technology Quality Management Guides Approval of Selected Content [Agenda Item 2]	No Plenary Session
Other Meetings and Events  Technology QM – 17:30-19:00	Other Meetings and Events  Planning Committee – Over lunch  Other Assurance – 18:00-19:00	Other Meetings and Events  Updated drafts for approvals on Thursday available by 17:30  ISA 500 Series – 17:45-19:15	Other Meetings and Events n/a	Other Meetings and Events 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 51st Street)

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