

Other Assurance – Initial Findings from Information Gathering on Other Assurance Engagements

Objectives of the Discussion

The objectives of the IAASB discussion in September 2026 are to:

- Provide the Board with an overview and initial findings from information-gathering activities undertaken to date on other subject matter-specific assurance engagements (“other assurance”).
- Obtain the Board’s initial views on:
 - The IAASB’s potential role and prioritization of topics related to subject matter-specific assurance engagements; and
 - Further information gathering to inform the final report to be presented at the December 2026 Board meeting.

A. Background and Purpose of Information Gathering

1. As discussed with the Board in March 2026,¹ [the IAASB's Strategy and Work Plan \(SWP\) for 2024-2027](#) (the current SWP) includes as a reserve topic, “Assurance Engagements on Digital Reporting Tagging (e.g., XBRL² tagging of financial and non-financial information)” (Assurance on XBRL), which could come onto the work plan based on its priority or other developments. In addition, the IAASB noted a growing focus on different types of subject matter-specific assurance engagements being undertaken or evolving.
2. Since the issuance of ISSA 5000,³ the IAASB has confirmed that the most appropriate course of action in the current environment is to allow the market time to adopt and implement the standard before contemplating any further standard-setting action, while standing ready to respond to any significant or urgent issues that may come up and require action to meet the public interest. Therefore, this paper focuses on assurance engagements other than sustainability assurance engagements (and other than audits and reviews of financial statements).
3. At the March 2026 Board meeting, the Board expressed support for further information-gathering activities with the objectives of:
 - Better understanding “other” subject matter-specific assurance engagements being undertaken or evolving in regions and jurisdictions, including Assurance on XBRL, and their possible global relevance.

¹ [IAASB Quarterly Board Meeting March 16-19, 2026](#), Agenda Item 5 - Sustainability and Other Assurance (Update)

² eXtensible Business Reporting Language (XBRL)

³ International Standard on Sustainability Assurance™ (ISSA) 5000 *General Requirements for Sustainability Assurance Engagements*

- Identifying the standards in accordance with which these engagements are undertaken, including existing jurisdictional standards or guidance for such engagements.
4. This paper summarizes the information-gathering activities undertaken to date, the input received about the demand for and nature of other assurance engagements, and Staff's initial views on the potential global relevance and proximity to the IAASB's remit of such engagements. Specifically, Staff focused on understanding whether Assurance on XBRL should be elevated from its status as a reserve topic, into the work plan, and to identify prominent other topics related to subject matter-specific assurance engagements that may warrant the Board's consideration.
 5. These information-gathering activities provide the basis for reporting initial findings to the Board at this meeting, and, along with further information gathering to be undertaken in Q4 2026, for a final report, including recommendations, for the IAASB's consideration at the December 2026 meeting.
 6. The remainder of the paper is structured as follows:
 - B. Information-Gathering Activities Undertaken to Date
 - C. Initial Findings and Views: Assurance on XBRL
 - D. Initial Findings and Views: Assurance on Other Subject Matters
 - E. Other Feedback Received
 - F. Further Information Gathering and Way Forward

B. Information-Gathering Activities Undertaken to Date

7. The information-gathering activities undertaken to date included:
 - Review of:
 - The prior work conducted on identifying a need for standard-setting or guidance on Assurance on XBRL, which was suspended in 2010.
 - Stakeholder feedback obtained in developing the current SWP; and
 - Input from the 2026 IAASB-IESBA Joint Stakeholder Survey to inform the Boards' development of their consultation papers for their next strategy period, 2028-2031 (2026 Joint SWP Survey).
 - Responses to requests for information from:
 - The IAASB Jurisdictional Auditing and Assurance Standard Setters Liaison Group (JSS),⁴ representing 21 jurisdictions, who were requested to provide information on:
 - Assurance on XBRL or other digital tagging being undertaken in their jurisdiction, factors driving demand, the standards being applied and any guidance or resources available.
 - The nature of other subject matter-specific assurance engagements being undertaken or evolving in their jurisdiction, whether they are mandatory or voluntary, the standards being applied, and any guidance or resources available.

⁴ The role of the JSS and the member bodies it comprises are listed on the [About IAASB](#) webpage under IAASB-JSS.

- Outreach with key stakeholders:
 - Standard Setters: Discussion with the JSS at the April 2026 IAASB-JSS meeting.
 - Regulators: IOSCO Committee 1,⁵ to understand other assurance engagements on which regulators consider IAASB action may be needed.
 - Assurance Practitioners:
 - IFAC Small and Medium Practices Advisory Group (SMPAG) to understand other assurance engagements conducted in small to medium practices and for small to medium entities.
 - Forum of Firms (FoF) to understand large and mid-tier global network firms' views on possible priorities for IAASB actions on other assurance engagements.
 - Users: IAASB-IESBA User Advisory Group (UAG) to understand investors and other users' demand for and perspectives relating to other assurance engagements.
- Initial desk-top research of jurisdictional standards, regulatory requirements, relevant publications, and assurance services being offered by firms.

C. Initial Findings and Views: Assurance on XBRL

8. The table below describes the nature of an assurance engagement on XBRL in terms of four elements.

Nature of Assurance on XBRL			
Underlying Subject Matter	Criteria/ Framework	Subject Matter Information	Type of Assurance Engagement
Process of digitally tagging reported financial or non-financial information.	Compliance framework for a digital taxonomy (e.g., ESEF, ⁶ XBRL, iXBRL ⁷) and related requirements in law or regulation, as applicable.	Digitally tagged financial or non-financial information (i.e., the digital rendering of the information) and its tagging in compliance with the criteria.	Mandatory or voluntary, limited or reasonable assurance engagement.

Prior IAASB Work and Consultation

9. The IAASB previously had a project to address Assurance on XBRL reporting, which was suspended in 2010 (see the IAASB [XBRL project webpage](#) for more information). This project focused on XBRL

⁵ International Organization of Securities Regulators' Committee on Issuer Accounting, Audit and Disclosure

⁶ The European Single Electronic Format (ESEF)

⁷ Inline XBRL (iXBRL)

data for filing of financial statements only (i.e., it did not address other financial or non-financial information).

10. Overview of the XBRL project activities previously undertaken:

- The [IAASB Strategy and Work Program, 2009-2011](#) included development of guidance for auditors on the approach to be followed when XBRL financial statements are to be filed together with the auditor's report.
- [March 2009 Board meeting](#): A [Project proposal](#) was approved for consultation and development of a pronouncement based on the findings from the consultation.
- [September 2009 Board meeting](#): The Chair of the XBRL Task Force provided an educational session on XBRL and noted, with respect to the nature of an effective assurance engagement on XBRL, that “Of the options for assurance (i.e., assuring the instance document, the style sheet, the taxonomy, or the process by which the financial statements are tagged), the most realistic one would be to focus on the process by which the financial statements are tagged.” The Board supported educational material to be developed on the auditor’s association with XBRL-tagged data, as well as further targeted consultation on the demand for Assurance on XBRL, noting that a standard could be based on ISAE 3402.⁸ The Task Force agreed to develop a consultation and communication plan, and draft a communication on the auditor association issue. See [September 2009 Minutes](#)
- [December 2009 Board Meeting](#): The Board agreed that the XBRL Task Force proceed with their consultation plan and finalize the draft Staff Q&A for publication. See [December 2009 Minutes](#)
- January 2010: Staff Q&A was issued, [XBRL: The Emerging Landscape](#) which focusses on the issue of auditors being associated with XBRL data when it is not part of their audit.
- [June 2010 Board Meeting](#): The IAASB received an update on planned consultations, and considered whether to develop in the immediate term guidance on performing agreed-upon procedures engagements on XBRL data. The IAASB noted the importance of taking a longer-term perspective on assurance needs on XBRL data, and that further input from stakeholders was necessary to make an informed decision on the appropriate course of action. See [June 2010 Minutes](#)
- June 2010: the IAASB Steering Committee agreed that the pace of work on the XBRL project should be slowed pending findings from research on user perceptions, and further developments in the environment that provide clear impetus and direction for how the project should be taken forward.
- June 2010 to April 2013: Other projects took priority in the IAASB’s work in the nearly 3 years following the June 2010 Board meeting, and XBRL was not reported on at the Board meetings.
- [April 2013 Board meeting](#): [An Innovation, Needs and Future Opportunities \(INFO\) Working Group](#) was established with areas of focus to be considered including XBRL (See [April 2013 Minutes](#)).
- 2014 Board meetings: The INFO Working Group reported back on topics of interest identified,

⁸ ISAE 3402, *Assurance Reports on Controls at a Service Organization*

recommending the focus of their work be on integrated reporting and data analytics. Work on XBRL was not pursued further.

11. Respondents' comments to the Consultation Paper for the current SWP were considered in the September 2023 Board meeting (see [Agenda Item 5](#) of the IAASB September 2023 meeting). 38 respondents commented on Assurance on XBRL, of which 63% supported a project for Assurance on XBRL, primarily from jurisdictions that mandated XBRL reporting, and 37% did not support a project for Assurance on XBRL, primarily from jurisdictions that did not mandate XBRL reporting. Other suggestions related to Assurance on XBRL were to:
- Undertake a research project to understand stakeholders' needs.
 - Update ISAE 3000 (Revised)⁹ to better accommodate a wide range of subject matters, including Assurance on XBRL.
 - Develop non-authoritative guidance instead of standard setting.

Stakeholder Input and Outreach for Current Workstream

12. The extent of XBRL reporting and assurance identified in responses to requests for input provided by JSS members in April 2026, was:
- XBRL Reporting is mandatory for financial statements of certain entities in the USA, Japan and South Africa, and for both financial statements and sustainability statements (once tagging is in effect) of certain entities in the EU (using the ESEF).
 - Assurance on XBRL is mandatory only in the EU, with reasonable assurance required for ESEF tagging of financial statements and limited assurance for ESEF tagging of sustainability statements (once tagging is in effect).
 - Assurance engagements are conducted voluntarily in South Africa and agreed upon procedures engagements are conducted voluntary in the USA and Japan on XBRL reporting for some entities.
13. Standards being applied for Assurance on XBRL:
- ISAE 3000 (Revised) is applied directly in:
 - Denmark, Finland, Norway, and Sweden: for mandatory engagements.
 - Germany: in conjunction with local subject matter specific standard [IDW PS 410 \(Revised 06.2022\)](#) *Audit of Electronic Reproductions of Financial Statements and Management Reports Prepared for Disclosure Purposes Pursuant to Section 317 (3a) of the German Commercial Code* for mandatory engagements.
 - South Africa: for voluntary engagements.
 - Local equivalent of ISAE 3000 (revised) is applied in:

⁹ International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements other than Audits or Reviews of Historical Financial Information*

- The Netherlands in conjunction with local subject matter specific standard [3950N Assurance engagements regarding compliance with the criteria for preparing a digital accountability document](#).
 - Stand-alone local subject matter specific standard is applied in:
 - France, being [NEP 9520 Statutory Auditor's Procedures Relating to the Annual and Consolidated Financial Statements Presented in the Single European Electronic Information Format](#).
14. In addition, guidance is available for Assurance on XBRL in the following jurisdictions:
- [Denmark](#),¹⁰ [Finland](#),¹¹ Norway¹² and Sweden:¹³ Local guidance to support Assurance on XBRL under ISAE 3000 (Revised).
 - France: CNCC Information Note No. XX: "The Statutory Auditor and the Presentation of Annual and Consolidated Financial Statements according to the European Single Electronic Format (ESEF)" and CNCC Communiqué ESEF "Annual and consolidated financial statements prepared in accordance with the European Single Electronic Format (ESEF format) pursuant to Delegated Regulation (EU) 2019/815."
 - The Netherlands: [NBA Alert 50](#) dealing with mandatory electronic filing of financial statements (including auditors' reports) for other companies not subject to ESEF.
15. Outreach with key stakeholders conducted up to August 2026 found that the interest in IAASB activities for Assurance on XBRL has waned, with priorities shifting to other topics, even amongst stakeholders in jurisdictions for which XBRL reporting or assurance is mandatory.
16. Feedback from outreach with stakeholders regarding possible IAASB action on Assurance on XBRL:
- Not in support of IAASB action:
 - JSS: all except one JSS member considered Assurance on XBRL was not a priority for IAASB activities, even though Assurance on XBRL is mandatory in jurisdictions such as the EU. The reasoning provided was that ISAE 3000 (Revised) is already being successfully applied for Assurance on XBRL and that some of the EU states have specific requirements for XBRL which are best addressed at the jurisdictional level.
 - Some practitioners also noted that Assurance on XBRL is already being undertaken effectively for some years and considered that ISAE 3000 (Revised) is fit for purpose for such engagements. In addition, in instances where agreed-upon procedures engagements are undertaken, ISRS 4400 (Revised) can be applied.
 - Some regulators and JSS considered that XBRL tagging may become redundant in the future as a result of artificial intelligence (AI).

¹⁰ Issued by Danske Revisorer (FSR - Danish Auditors)

¹¹ Issued by Suomen Tilintarkastajat ry (Finnish Association of Auditors)

¹² Issued by Den norske Revisorforening (DnR - The Norwegian Institute of Public Accountants)

¹³ Issued by The Institute for the Accountancy Profession in Sweden (FAR)

- Two professional accountancy organizations commented in their responses to the 2026 Joint SWP Survey, that neither standard setting nor non-authoritative material is needed for Assurance on XBRL.
- In support of IAASB action:
 - One JSS was in favor of standard setting for Assurance on XBRL on the basis that it is mandated in the EU, impacting 27 jurisdictions, which would benefit from consistency and comparability of approach across those jurisdictions to avoid fragmentation.
 - Some practitioners were of the view that guidance may be helpful given the technical nature of digital tagging, although there were differing views on whether Assurance on XBRL is encompassed by the audit itself or is a separate engagement.
 - Members of the UAG considered that assurance over digital tagging is becoming increasingly important because investment analysis is progressively based on structured and machine-readable information rather than static reports alone. They noted that errors in tagging may materially affect comparability, automated analysis and investment decisions even where the underlying financial statements are correct. The UAG members did not propose IAASB action but rather supported the IAASB's information gathering to assess whether standard setting or guidance is needed for Assurance on XBRL.
- In addition, some concerns were raised by practitioners about the expectation gap that may arise when Assurance on XBRL tagging is obtained as it may imply that every data point tagged has been audited or assured.

Staff's Initial Views About the IAASB's Potential Role and Prioritization of Assurance on XBRL

17. The table below presents, in a visual format with some specific observations, Staff's initial views about the IAASB's potential role and prioritization of Assurance on XBRL, using a series of *qualifying criteria*.
18. The *qualifying criteria* are the criteria in the IAASB Framework for Activities¹⁴ for whether the IAASB should undertake more focused information-gathering activities and outreach to understand a matter(s) and, if appropriate, to progress it through the Framework, including determining whether further action may be needed and, if so, the nature of such action. The table below focuses on the latter by reflecting Staff's initial views based on the balance of input from the information-gathering activities undertaken to date to help inform recommendations about possible further action that will be discussed in December 2026.
19. **Table reflecting staff's initial views.** The color coding reflects the relative strength of each qualifying criterion (see degree of shading in the table) as an indicator of whether a topic warrants specific IAASB attention. This is an overall judgment by Staff, which may change based on the Board discussion in September and the further information-gathering activities in Q4 2026.

¹⁴ [Framework for Activities](#) (the Framework), pages 6-7. For easy reference the **Appendix** to this paper includes an extract from the Framework.

Potential topics or areas that may warrant specific IAASB attention	Qualifying Criteria (see Appendix)				
	Public Interest	Alignment with remit	Prevalence globally	Engagement Quality	Urgency
Assurance on XBRL (see input in paragraphs 12-16)		(i)	(ii)	(iii)	(iv)
<u>Some Specific Observations:</u>					
(i) Digital tagging of reported financial or non-financial information is strongly related to general-purpose external reporting of entities. It is a means of enabling users of entities' external reporting to engage with the information in a format that allows them to extract or access information and obtain insights in accordance with their needs. (ii) The interest in Assurance on XBRL as a topic that requires a global response has waned. It is predominantly mandatory in the EU, with little, if any, uptake of voluntary Assurance on XBRL in other jurisdictions, even in jurisdictions where XBRL or other digital tagging is mandatory. (iii) Input from information gathering indicates that assurance engagements on XBRL are being successfully conducted under existing global standards or local equivalent standards and supplemented by local guidance, which appears to be an appropriate response because of the prevalence of jurisdiction-specific requirements for digital tagging. (iv) Some feedback suggested that the use of AI as an alternative to XBRL or digital tagging could negate the need for XBRL reporting in the near future as well as the need for Assurance in XBRL.					

Matters for IAASB Consideration:

1. Board members are asked to share their reflections on the findings from the information-gathering activities undertaken and any additional insights they may have in relation to the landscape of Assurance on XBRL.
2. Do Board members agree with Staff's initial views about the IAASB's potential role and prioritization of Assurance on XBRL?
3. Are there any other matters that Staff should consider in preparing final recommendations for the Board's consideration in December 2026?

D. Initial Findings and Views: Assurance on Other Subject Matters¹⁵

20. The most prominent themes identified from input received and outreach with stakeholders are identified below. The matters raised can be grouped in a number of ways. Grouping may be by topic (e.g., AI, performance, compliance), the aspect of the topic (e.g., governance, systems and controls or the disclosures themselves (e.g., not the controls over reporting, but the information reported itself), or multiple related topics (e.g., technology, including AI and IT risks (e.g., cybersecurity)). As IAASB standards are principles based and intended to be applied across a wide range of topics, Staff decided to focus on the aspects of the topics which will have common elements in the approach to assurance that will cut across multiple topics. Staff are seeking the Board's views on whether these groupings are appropriate as a basis for further information gathering.
21. The identified groupings are:
- Theme 1: Assurance engagements on systems and controls
 - Theme 2: Assurance engagements on controls at a service organization
 - Theme 3: Assurance engagements to provide a one-to-many report
 - Theme 4: Assurance engagements on various types of other subject matters under ISAE 3000 (Revised)
22. The nature of assurance engagements for each theme in paragraph 21 is set out in the tables below, followed by a summary of the feedback received. The nature of assurance engagements for each theme covers:
- The underlying subject matter;
 - The criteria or framework against which the subject matter is measured or evaluated;
 - The subject matter information resulting from such measurement or evaluation; and
 - Types of assurance engagements being conducted in terms of reasonable or limited assurance, mandatory or voluntary engagements and, if applicable, the matters covered by the practitioner's conclusion.

¹⁵ Subject matters other than digital reporting tagging, which is addressed in **section C**.

Theme 1: Assurance Engagements on Systems and Controls

Nature of Assurance Engagements on Systems and Controls			
Underlying Subject Matter	Criteria/Framework	Subject Matter Information	Type of Assurance Engagement
Systems, processes, internal controls or a combination. For example, the system of internal control, one or more of the component(s) of the system¹⁶ or specific controls identified over: - Financial reporting, sustainability reporting or other external reporting; or - Specific subject matters, such as risk management or technology, for example: - AI - IT Risks, including cybersecurity	Entity developed control objectives or framework criteria. Examples: System of internal control: - COSO¹⁷ - SOX¹⁸ US legislative requirements IT controls: - COBIT¹⁹ - NIST²⁰ AI Risk Management Framework (AI RMF 1.0) - NIST Cybersecurity Framework (CSF 2.0) - ISOs on management	Management's assertions about the system of internal control, component(s) of the system or specific controls. Internal or external report on a component(s) of the system or specific controls, for example: - Internal: Management report on AI Risk Management under NIST. - External: IT annual report prepared in accordance with IDRS on Governance of IT.	Engagements may be: - Mandatory or voluntary. - Reasonable or limited assurance Engagements may encompass specific aspects of the system or a component(s) or identified controls. For example, the engagement may conclude on: - The fair presentation of the description of the controls as designed and implemented, as at a date or throughout the period. - Suitability of the design of the

¹⁶ For the purposes of IAASB Standards the system of internal control comprises 5 inter-related components:

1. Control environment;
2. The entity's risk assessment process;
3. The entity's process to monitor the system of internal control;
4. The information system and communication; and
5. Control activities.

¹⁷ The Committee of Sponsoring Organizations of the Treadway Commission Internal Control—Integrated Framework (COSO).

¹⁸ Sarbanes-Oxley Act (2002) (US legislation) requirements for a reasonable assurance engagement on the design and operating effectiveness of the system of internal controls over financial reporting.

¹⁹ Control Objectives for Information and Related Technologies (COBIT).

²⁰ National Institute of Standards and Technology (NIST)

Nature of Assurance Engagements on Systems and Controls			
Underlying Subject Matter	Criteria/ Framework	Subject Matter Information	Type of Assurance Engagement
and data privacy	systems, such as ISO/IEC 42001²¹ for AI; and ISO/IEC 27001²² for Information security - General Data Protection Regulation (GDPR) (EU) 2016/679 - The EU AI Act - IDRS on Governance of IT²³		controls to meet the control objectives, as at a date or throughout the period. - Implementation of the controls as designed as at a date. - Operating effectiveness of the controls to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period.

Overall Feedback on Assurance Engagements on Systems and Controls

23. In India, Japan and the US assurance on management's assessment of the effectiveness of internal control over financial reporting ("the audit of internal control over financial reporting") that is integrated with an audit of the financial statements, is mandatory for publicly traded or listed companies and their wholly owned subsidiaries. In Canada similar reporting on management's assessment of controls is mandatory in annual reports for most publicly traded companies, however assurance is not required.
24. Although in the EU and UK, corporate governance statements describing the main features of internal control and risk management systems regarding financial reporting are mandatory for listed and large companies, there is no requirement for external audit or assurance on those statements.
25. The following JSS also reported that assurance engagements on systems and controls are being conducted in their jurisdictions under jurisdictional standards:

²¹ ISO/IEC 42001:2023 Information technology — Artificial intelligence — Management system.

²² ISO/IEC 27001 Information security, cybersecurity and privacy protection — Information security management systems — Requirements.

²³ The International Digital Reporting Standards (IDRS) on Governance of IT (September 2025).

- Australia and New Zealand: local equivalent standards of ISAE 3000 (Revised) alongside jurisdictional standards for assurance engagements on controls, [ASAE 3150](#) and [SAE 3150](#) respectively. These local standards for assurance engagements on controls encompass assurance on the suitability of the design of controls to achieve identified control objectives, and, if applicable, fair presentation of the description of the system, implementation of the controls as designed and/or operating effectiveness of controls as designed.
 - Germany: ISAE 3000 (Revised) alongside jurisdictional standard, [IDW PS 983](#), *Principles of Proper Audit of Internal Audit Systems, for voluntary quality assessments and audits of the internal audit function*.
 - USA: [PCAOB standard AS 2201](#), *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements for engagements*, for assurance on compliance with Sarbanes-Oxley Act (SOX) Section 404.
26. Additional feedback from outreach with stakeholders regarding possible IAASB action on assurance engagements on systems and controls (see also paragraphs 27-34 that provide more information about the focus on technology, including AI):
- Strong support was expressed by some practitioners and JSS for a new standard for assurance engagements on controls in the ISAE suite of standards, due to widespread demand and applicability across jurisdictions.
 - Members of the UAG indicated that the priority should not only be on the reliability of the underlying information itself, but also the robustness of the governance, controls and methodologies supporting its production. In particular, they identified a growing relevance of assurance engagements on systems and controls over AI, and digital reporting processes.
 - 13 respondents (12%) to the 2026 Joint SWP Survey,²⁴ including standard setters, regional and jurisdictional accounting bodies, accounting firms, and a user, elaborated on their comments relating to assurance on technology, discussed further below (see paragraphs 27-34), as part of their input on the importance of the digital transformation trend for the IAASB, and other key trends impacting the IAASB's work. The main points raised were:
 - A core area of focus should be the entity's use of technology in financial and non-financial reporting and related processes.
 - Increased demand was observed for assurance engagements on:
 - IT governance.
 - IT risk management.
 - AI systems and controls for governance, model risk management, inputs, outputs, and decision logic.

²⁴ Board members should note that the joint survey did not specifically ask stakeholders to identify potential work plan topics for the IAASB and IESBA, separately. However, many respondents to the joint survey did highlight topics or areas for consideration by the IAASB specifically (or IESBA specifically) as part of elaborating on their comments relating to the Boards' strategic positioning, key trends impacting their environment and areas for joint action.

- Cybersecurity and digital resilience, including program and control assessments, regulatory readiness and assurance, and incident response simulations;
- Data privacy.
- Most respondents that commented on this trend called for guidance on implementing ISAE 3000 (Revised) owing to the rapid pace of some developments and to allow flexibility in addressing emerging trends. In addition, it is important that ISAE 3000 (Revised) remain flexible to permit performance across a broader range of subject matters, although some saw guidance as a prelude to future standard setting.
- Many of the subject matters identified involve controls not related to financial reporting or service organizations, suggesting that non-authoritative material for the application of ISAE 3000 to assurance engagements on controls that are not in the scope of ISAE 3402 is especially needed in practice.

Feedback on Technology-Related Matters

27. Based on Request for Input submissions from JSS members, the IDW in Germany noted their standard, [IDW Assurance Standard PS 861](#) (03.2023), Assurance for Artificial Intelligence Systems. This standard sets out how practitioners perform engagements to provide assurance opinions on AI systems by evaluating whether their design, implementation, and operation meet defined criteria (e.g., reliability, transparency, governance) and whether the system description is complete and accurate. It requires a risk-based assurance approach, including evaluating the appropriateness and effectiveness of controls over the AI system, and culminates in a reasonable assurance opinion.
28. In addition, the following guidance was highlighted in JSS responses:
- Canada/US: CPA Canada/AICPA thought leadership publication [Closing the AI trust gap: The role of the CPA in AI assurance](#), covering assurance engagements including determining relevant assurance engagements for AI subject matters, the components of an assurance engagement and factors to consider when determining the right service to meet the needs of the user.
29. Desktop research indicates that AI regulations²⁵ are in place in 84 jurisdictions worldwide and nearly twice that number of jurisdictions have privacy and data protection laws²⁶. Accordingly, assurance engagements on technology, including AI and cybersecurity, are increasingly being offered by practitioners.
30. In the outreach conducted and information gathered to date, the growing need and strong demand for assurance on technology relating to AI, cybersecurity or data governance was raised, by practitioners, regional and jurisdictional accountancy bodies, standard setters and users (see also paragraph 26). However, it is not always clear the nature of the assurance engagements that are being referred to. There are a wide range of aspects of AI and IT risks, including cybersecurity and data security, that may be subject to assurance. For example, AI assurance may cover source data (inputs), models (decision logic), outputs, governance or management systems, and IT risks may cover governance, processes, and controls.

²⁵ See [VerityWise AI Tracker](#)

²⁶ See the UN Trade and Development's (UNCTAD) [Global Cyberlaw Tracker](#) (updated June 24, 2026)

31. Desktop research confirms that there is a wide range of frameworks, including laws and regulations, that may provide suitable criteria for assurance engagements on technology-related matters across the organization or for specific topics or aspects of those topics. For example:
- IT governance and management: COBIT, IDRS
 - AI risk management: NIST AI RMF; ISO/IEC 42001, EU AI Act
 - Cybersecurity risk management: NIST CSF, ISO/IEC 27001
 - Data privacy: GDPR
32. Frameworks for reporting on IT are evolving. For example, IDRS was developed in the Netherlands in 2025 as a framework for voluntary reporting on governance over IT and is available to entities for preparation of “IT annual reports”. The standard addresses six material IT sub-topics: digital transformation, data & AI, third party management, cybersecurity, IT continuity, and privacy. The framework is still in the early stages of uptake for voluntary adoption. The Netherlands government is in the process of considering whether they will adopt it for government and private companies.
33. The IAASB [Technology Catalog](#) notes that technological developments are raising questions about whether there is a need for new or evolving forms of assurance engagements in relation to AI, including assurance over an entity’s AI system or its AI governance framework in accordance with suitable criteria. [Closing the AI trust gap: The role of the CPA in AI](#) (see paragraph 28) found that there is a critical need for assurance on AI management systems and controls over performance, accuracy and integrity of these AI systems, to maintain trust in AI systems as they evolve. The paper also noted that “Governments and regulatory bodies worldwide are formulating new laws and guidelines to govern AI development and operation. Assurance engagements are being identified as a way for developers and deployers of AI systems to respond to regulators.” The paper identified that the most common aspects of AI systems that may be subject to assurance services are the AI management system (AIMS) and the AI system's functionality.
34. The initial information gathering indicates that the key elements common to the IT frameworks identified are governance and management systems. Therefore, Staff have included assurance on IT, (e.g., AI, and IT risks, including cybersecurity and data privacy) under Theme 1 Assurance engagements on systems and controls. Assurance engagements may also address the outputs of AI or other IT systems, but arise much less frequently in the information gathering undertaken so far.

Theme 2: Assurance Engagements on Controls at a Service Organization

Nature of Assurance Engagements under ISAE 3402 or in the Context of Controls Relevant to Reporting Other than Financial Reporting			
Underlying Subject Matter	Criteria/ Framework	Subject Matter Information	Type of Assurance Engagement
Controls at a service organization relevant to user entities' internal control as it relates to financial reporting. Or, in the context of a broader scope, controls at a service organization relevant to user entities' internal controls related to non-financial reporting.	Entity developed control objectives relevant to user entities' controls related to their financial or non-financial reporting; or Framework criteria.	Management of the service organization's assertions regarding: - The fair presentation of the description of the service organization's system as designed and implemented; - The suitability of the design of the controls; and - If applicable, the operating effectiveness of the controls.	Mandatory or voluntary reasonable assurance engagements. ²⁷ The assurance conclusion may address whether the description fairly presents the system that had been designed and implemented, the suitability of the design of the controls and, if applicable, the operating effectiveness of the controls.

35. ISAE 3402 was issued in December 2009 and became effective for service auditors' assurance reports covering periods ending on or after June 15, 2011, with only minor conforming amendments since.
36. Standards being applied for reasonable assurance engagements on controls at a service organization:
- ISAE 3402 for controls at a service organization related to financial reporting is adopted directly in some jurisdictions.
 - Jurisdictional equivalent standards of ISAE 3402, including in Australia ([ASAE 3402](#)); Brazil (NBC TO 3402); Canada (CSAE 3416); Germany (IDW PS 951); Japan ([PGAE 3402](#)); and New Zealand ([ISAE \(NZ\) 3402](#)).
 - Other jurisdictional standards on controls at a service organization, including:

²⁷ ISAE 3402 and all equivalent jurisdictional standards identified (see paragraph 36) only allow for reasonable assurance engagements on controls at a service organization.

- USA: AICPA standards on controls at a service organization, [SOC 1](#)²⁸ for controls relevant to financial reporting, [SOC 2](#) focuses for controls relevant to data security and privacy, and [SOC 3](#) provides a public, high-level summary of SOC 2.
 - Japan: [Practical Guideline on Assurance Engagements \(PGAE\) 3701](#), Practical Guideline on Assurance Report on Internal Controls at Service Organization using Non-Public Blockchain, and [Practical Guideline on Assurance Engagements \(PGAE\) 3702](#), Practical Guideline on Assurance Report on Internal Control at Service Organization's Trust Services on Information Securities.
37. Guidance available for assurance engagements on controls at a service organization:
- Australia: [Guidance](#) on assurance engagements on controls for investment management services for auditors applying local standards ASA 402 and ASAE 3402.
 - US: AICPA [Guide on SOC for Supply Chain](#): Reporting on an Examination of Controls Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy in a Production, Manufacturing, or Distribution System.
38. Feedback from information-gathering activities undertaken to date indicates some demand for possible IAASB action related to ISAE 3402 (among accounting firms, JSS and professional accountancy organizations). Key messages to note:
- An emerging need for an assurance engagement to provide a report for use by user entities and their sustainability assurance practitioners on the controls at a service organization that are likely to be relevant to their sustainability reporting. Action may include developing a new assurance standard or expanding ISAE 3402 to cover controls related to sustainability reporting.
 - In addition, there are calls to more broadly respond to the demand for ISAE 3402-type assurance reports in relation to controls relevant to reporting other than financial reporting.
 - Action may include updating ISAE 3402 to address the effect of AI on systems and organization controls, especially given increased demands for assurance on subject matters such as AI, controls and cybersecurity, as well as regulations relating to these areas.
 - A related suggestion regarding ISAE 3402 is to consider its modernization to incorporate relevant concepts and making other enhancements from the development of ISSA 5000 (see also **Theme 4** that addresses similar feedback in relation to ISAE 3000 (Revised)).
 - A suggestion for developing non-authoritative material for application of ISAE 3402 to emerging subject matters, including AI and cybersecurity, in addition to covering controls not in the scope of ISAE 3402, such as sustainability reporting.

²⁸ System and Organization Controls 1

Theme 3: Assurance Engagements to Provide a One-to-Many Report

Nature of Assurance Engagements to Provide a One-to-many Report (this excludes instances where the subject matter is controls at an entity – see Theme 2)			
Underlying Subject Matter	Criteria/ Framework	Subject Matter Information	Type of Assurance Engagement
Potential wide range of subject matters on which an entity reports information relevant to the information or reporting needs of user entities and their assurance practitioners. For example: • Sustainability matters • Matters related to the cloud services environment • Matters in the blockchain environment	Entity-developed or framework (or other established) criteria relevant to an entity's reporting responsibilities for the subject matter. Often is aligned with the reporting criteria under which user entities are likely to report (e.g., in preparing their sustainability information).	Targeted information about a subject matter relevant to the information or reporting needs of user entities and their assurance practitioners.	Reasonable assurance or limited assurance engagements. Most likely to be voluntary engagements to meet market demands (e.g., across value chains).

The Concept of a One-to-many Report

39. The IAASB coined the term “one-to-many report” during the development of ISSA 5000 where the concept is used in the context of the assurance practitioner intending to obtain evidence from using the work of another practitioner (defined in ISSA 5000) and such ‘another practitioner’ has issued an assurance report that has been designed for use by user entities and their assurance practitioners across a value chain.²⁹
40. The IAASB introduced this concept in ISSA 5000 to address a practical challenge of using the work of another practitioner, particularly at value chain entities, in cases where the entity's sustainability information is required to also include information from upstream or downstream value chain entities and neither the entity nor their assurance practitioner have access to those entities or their assurance practitioners.³⁰ The IAASB expected (and some stakeholders predicted) that assurance

²⁹ See ISSA 5000, paragraphs 50-52.

³⁰ These value chain entities are value chain components for the purposes of ISSA 5000, being entities, from which information is included in the reporting entity's sustainability information, that are part of the reporting entity's upstream or downstream value chain but are not entities or business units required to be included in the reporting entity's group financial statements (ISSA 5000 para. A17).

engagements undertaken by practitioners to provide an assurance report designed for user entities and their assurance practitioners, similar to service organization assurance reports (i.e., under ISAE 3402), may evolve as a necessary solution to address reporting entities' information needs when complying with relevant sustainability reporting requirements.³¹

41. Although the concept of a one-to-many report encapsulates a situation where an assurance practitioner intends to obtain evidence about the operating effectiveness of relevant controls at a service organization or, in the context of a sustainability assurance engagement, controls at a value chain entity, it is intended to be broader. This concept is envisaged to also apply to assurance reports about information reported by an entity (i.e., not the controls over reporting, but the information reported itself). That is, a situation where an entity engages an assurance practitioner to issue an assurance report on information reported by that entity, which is designed for use by user entities and their assurance practitioners. For example, in a sustainability assurance context, one-to-many reports may address an entity's scope 1 and 2 emissions disclosures that feed into the scope 3 disclosures for other entities in its the value chain's sustainability reports.
42. The concept of one-to-many reports also has application other than in the context of sustainability information across a value chain.

Feedback from Information-Gathering Activities Undertaken to Date

43. To Staff's knowledge, the practice of value chain entities engaging assurance practitioners to issue one-to-many reports on their sustainability information for use by other entities and their assurance practitioners across the value chain has not yet evolved.³² In ongoing outreach relating to the implementation of ISSA 5000, some practitioners have questioned whether and when one-to-many reports will be available as a source of evidence for sustainability assurance engagements. However, there also is a view that such reports are more likely to emerge as ISSA 5000 is implemented and sustainability reporting continues to evolve and demands for information from value chain entities to be used as evidence rise, resulting in those entities seeking more efficient solutions to meet those demands.
44. Feedback regarding IAASB action for assurance on one-to-many reports was received from some respondents to the 2026 Joint SWP survey, who shared insightful observations related to this topic as part of their broader input on the strategic positioning and environmental trends for the IAASB:
 - One-to-many reports could help to resolve concerns arising from the increasing reliance on information from third parties, due to:
 - Limited availability, accessibility, and reliability of evidence from external parties.
 - Complex value chains, cloud and blockchain environments, and the use of external service providers that are creating growing dependencies and interconnections.
 - Lack of clear distinction between software and service providers.
 - Reliance on third party confirmations in the value chain.

³¹ See ISSA 5000 Basis for Conclusions, paragraphs 86-88, and ISSA 5000 Implementation Guide, paragraphs 254-255.

³² Staff have some anecdotal evidence about these types of engagements starting to be offered, but this would need to be explored further.

- Standard setting on one-to-many reports is not necessarily required, as the existing assurance standards could be applied, but non-authoritative guidance could provide practical solutions, including use cases and examples, to support consistent application in practice.

Theme 4: Assurance Engagements on Various Types of Other Subject Matters Under ISAE 3000 (Revised)

Nature of Assurance Engagements under ISAE 3000 (Revised) (specific to attestation engagements)			
Underlying Subject Matter	Criteria/ Framework	Subject Matter Information	Type of Assurance Engagement
Potential wide range of subject matters other than financial position, financial performance or sustainability matters (i.e., other than subject matters, the measurement or evaluation of which result in historical financial information or sustainability information)	Entity-developed criteria. Established criteria, including requirements in law or regulation, or framework criteria.	Reported information, other than historical financial information or sustainability information, about a subject matter	Limited assurance or reasonable assurance engagements, whether mandatory or voluntary

45. An overarching observation from the information-gathering activities undertaken is that ISAE 3000 (Revised) is widely used globally across a broad range of assurance engagements. Although exact statistics on adoption are not available, Staff understand that it is adopted across the majority of jurisdictions that adopt IAASB auditing standards. JSS noted that the standard also continues to be a leading standard applied for new and emerging assurance engagements. However, some JSS have noted that a number of stakeholders are querying whether it remains fit-for-purpose or needs to be modernized to ensure it continues to support high-quality assurance engagements.
46. Specific feedback regarding IAASB action to modernize ISAE 3000 (Revised):
- Recommendations for the IAASB to focus on the modernization of ISAE 3000 (in addition to modernization of ISAE 3402 covered in **Theme 2**) to understand whether it is still fit-for-purpose as a global baseline assurance standard or if revisions are needed. In addition, suggestions for developing non-authoritative material to address application of the standard to emerging subject matters or to meet demands to focus on specific subject matters.
 - Although ISSA 5000 was developed to address the specific needs of sustainability assurance engagements, certain areas that were addressed in ISSA 5000 or that reflect an updated approach may be relevant to all assurance engagements and warrant consideration for possible revisions to ISAE 3000 (Revised). These include:
 - Quality management and relevant ethical requirements;

- Estimates and forward-looking information (see also paragraph 53);
 - Use of experts; and
 - Reporting.
 - Others have cautioned against reopening ISAE 3000 (Revised) to maintain its flexibility as an umbrella standard and have suggested instead to supplement it with guidance to illustrate the subject matters to which it can be applied (see also paragraph 55).³³
47. Based on Request for Input submissions from JSS members, the following jurisdictional standards were highlighted for assurance engagements on specific subject matters, which either require application of ISAE 3000 (Revised) or local equivalent of ISAE 3000 (Revised) together with these standards, or use of the specific local standard that has been developed based on or converged with ISAE 3000 (Revised) or local equivalent:
- Compliance engagements:
 - Australia: AUASB standard on compliance engagements [ASAE 3100](#).
 - Germany: IDW assurance standard for the report on income tax information (country-by-country) reporting ([IDW PS 440](#)) under development.
 - Japan: JICPA standards
 - [Practical Guideline on Assurance Engagements 3802](#), *Practical Guidelines on Assurance Engagements Regarding Compliance with Laws and Regulations Concerning Segregated Management of Client Assets by Financial Instruments Firms*.
 - [Practical Guideline on Assurance Engagements 3900](#), *Practical Guidelines on Assurance Engagements for Green Bond Use-of-Proceeds Reports*.
 - New Zealand: XRB standard on compliance engagements [SAE 3100 \(Revised\)](#).
 - USA: USA: AICPA does not adopt ISAE 3000 (Revised), however their suite of [Standards for Attestation Engagements](#) aligns with ISAE 3000 (Revised) regarding core principles and terminology, with significant structural differences. The suite includes a subject matter specific attestation standard on compliance engagements.
 - Capital or fundraising, mergers and acquisitions: (see also paragraphs 53-54 in relation to forward-looking information):
 - Australia: AUASB standard [ASAE 3450](#) *Assurance Engagements involving Corporate Fundraisings and/or Prospective Financial Information*.
 - Finland: Mergers and demergers to meet mandatory requirements, that may be conducted under ISAE 3000 (Revised) or local Guidance, [Recommendation 4/2025 on the Audit of Contributions in Kind](#), and [Recommendation 5/2024 on Audits of Mergers and Demergers](#).

³³ Staff note that the IAASB developed and published *Non-Authoritative Guidance on Applying ISAE 3000 (Revised) to Sustainability and Other Extended External Reporting (EER) Assurance Engagements*, in April 2021 (retitled in December 2021).

- New Zealand: XRB standard [SAE 3450 Assurance Over Financial Information Prepared in Connection with a Capital Raising](#).
 - USA: AICPA suite of [Standards for Attestation Engagements](#) includes subject matter specific attestation standards on:
 - Prospective financial information.
 - Reporting on pro-forma financial information.
 - Performance engagements:
 - Australia: AUASB standard on performance engagements [ASAE 3500](#), which are direct engagements that are not specifically addressed in ISAE 3000 (Revised).
48. In addition, the following guidance was noted:
- Australia: AUASB have extensive guidance statements on a range of assurance engagements performed under the Australian equivalent to ISAE 3000 (Revised).
 - India: The Industry Standards Forum (ISF) issued Technical Guide on Disclosure and Reporting of Key Performance Indicators (KPIs) in Offer Documents.
 - USA: AICPA guidance on [Prospective Financial Information](#).

Staff's Initial Views About the IAASB's Potential Role and Prioritization of Topics Related to Subject Matter-Specific Assurance Engagements

49. The table below presents, in a visual format with some specific observations, Staff's initial views about the IAASB's potential role and prioritization of topics related to subject matter-specific assurance engagements, using a series of *qualifying criteria*.
50. The purpose and the format of table below and the *qualifying criteria* are the same as explained in **section C** (see paragraphs 17-18 and the **Appendix**). It reflects Staff's initial views based on the balance of input from the information-gathering activities undertaken to date, as summarized for **Themes 1 to 4** above, to help inform recommendations about possible further action that will be discussed in December 2026. "Possible further action" encompasses the full spectrum, from no action, additional information gathering, development of non-authoritative materials, to standard setting, or related activities that may involve others.
51. **Table reflecting staff's initial views.** The color coding reflects the relative strength of each qualifying criterion (see degree of shading in the table) as an indicator whether a topic warrants specific IAASB attention. This is an overall judgment by Staff, which may change based on the Board discussion in September and the further information-gathering activities in Q4 2026.

Potential topics or areas that may warrant specific IAASB attention	Qualifying Criteria (see Appendix)				
	Public Interest	Alignment with remit	Prevalence globally	Engagement Quality	Urgency
Assurance engagements on systems and controls (Theme 1 , paragraphs 23-34)	(i)	(ii)			(iii)
Assurance engagements on controls at a service organization (Theme 2 , paragraphs 35-38)			(iv)		
Assurance engagements to provide a one-to-many report (Theme 3 , paragraphs 39-44)	(v)	(vi)		(vii)	
Assurance engagements on various types of other subject matters (Theme 4 , paragraphs 45-48)	(viii)			(ix)	

Some Specific Observations:

Assurance engagements on systems and controls

- (i) Beyond the information reported by entities, there is an increased interest in and focus on the systems and processes that support the preparation of, or that may have an impact on, the information, particularly with respect to technology-related matters. Noted also is the increasing regulation of controls over technology, including AI and cybersecurity, that indicate a public interest need in this area.
- (ii) General-purpose external reporting is underpinned by systems and processes, including internal controls, that provide a reasonable basis for an entity to report financial or non-financial information, as appropriate. In this context there is a strong link to the IAASB's remit; however, other aspects of "AI Assurance" may require further consideration.
- (iii) Demand is increasing, with the interest in systems and controls by users and other stakeholder gaining prominence amid fast paced changes driven by emerging technologies.

Assurance engagements on controls at a service organization

- (iv) ISAE 3402 is a long-established standard and well recognized for its role within the financial reporting ecosystem in meeting the information needs of user entities and their auditors. However, this is limited to controls related to financial reporting. The demand for these types of assurance engagements and reports beyond financial reporting, for example, related to controls relevant to sustainability reporting or relevant to technology or technology-enabled systems and processes, has not been clearly established yet. However, demand is likely to

rise considering the proximity between **Themes 1 and 2** relating to the focus on systems and controls more broadly.

Assurance engagements to provide a one-to-many report

- (v) The noted trend of increasing reliance on third-party information amid developments in the environment that impact availability and access to various parties across the external reporting value chain and that add complexity supports the need for reliability, trust, consistency and comparability in meeting the public interest.
- (vi) Although the concept of one-to-many reports, that does not relate to controls over reporting but to the information reported itself, is relatively new, it would in principle align with the IAASB's remit if the subject matter has proximity to general-purpose external reporting by entities (i.e., in satisfying the information needs of user entities and their assurance practitioners in that context). However, alignment with respect to other subject matters, for example, certain technology-related matters, may require further consideration.
- (vii) In the context of existing standards that recognize the unique relationship contemplated in these types of engagements between different entities and their assurance practitioners, extant ISAE 3402 is relevant, but it specifically applies to controls as the subject matter. In principle, there may be legitimate questions from an engagement quality perspective when the focus is on the information reported itself and used by other entities.

Assurance engagements on various types of other subject matters

- (viii) The broad range of subject matters covered by ISAE 3000 (Revised), that are not addressed in subject matter-specific standards, could potentially risk fragmentation as jurisdictions either develop their own subject-matter specific standards or local guidance relating to the application of ISAE 3000 (Revised). Fragmentation could raise questions about consistency and comparability of assurance engagements, specifically in the case of subject matters or subject matter information that have global relevance.
- (ix) Feedback received raises questions about the possible need to modernize ISAE 3000 (Revised) to reflect the Board's thinking from new or recently revised standards. Calls are also growing for guidance relating to the application of the principles of ISAE 3000 (Revised) to certain subject matter-specific assurance engagements.

Matters for IAASB Consideration:

- 4. Board members are asked to share their reflections on the findings from the information-gathering activities undertaken as set out in **section D** for **Themes 1 to 4**, and any additional insights they may have in relation to the landscape of other subject matter-specific assurance engagements.
- 5. Do Board members agree with Staff's initial views about the IAASB's potential role and prioritization of topics related to subject matter-specific assurance engagements with respect to **Themes 1 to 4** above?
- 6. Are there any other matters that Staff should consider in preparing recommendations for the Board's consideration in December 2026?

E. Other Feedback Received

52. In addition to the feedback related to the themes discussed in **sections C and D**, feedback was received on additional topics and matters of a general nature for IAASB consideration when evaluating priorities for possible IAASB action. This section provides an overview of this additional feedback on:

- Forward-looking Information
- Choosing the appropriate assurance or related services engagement
- General approach to the topic of other assurance

Forward-looking Information

53. Forward-looking Information has been raised as an area for possible IAASB action. Specifically:

- From the Request for Input submissions from JSS members, there was an observation about a rising demand for the preparation of forward-looking information and need for assurance on forward-looking financial and non-financial information, questioning whether ISAE 3400³⁴ may require revision.
- Members of the UAG noted the growing relevance in assurance over forward-looking information that may warrant consideration and also that the IAASB should prioritize areas where investor confidence and public trust are most at risk, including assurance over narrative and forward-looking information, and more generally, use of experts, group audits, and the management of conflicts of interest.

54. Forward-looking information is currently addressed in:

- ISAE 3000 (Revised), which applies to all assurance engagements other than audits or reviews of historical financial information or sustainability assurance engagements. In explaining the wide range of potential subject matters covered by the standard, ISAE 3000 (Revised), highlights, among other matters, the importance of considering the degree to which information about subject matters is qualitative versus quantitative, objective versus subjective, historical versus prospective (or forward-looking), and relates to a point in time or covers a period.³⁵
- ISAE 3400, which is a subject matter-specific standard that deals with assurance engagements on prospective financial information including a forecast, a projection or a combination of both.³⁶
- ISSA 5000 includes requirements and application material specific to forward-looking information.

³⁴ ISAE 3400, *The Examination of Prospective Financial Information*

³⁵ ISAE 3000 (Revised), paragraph A42.

³⁶ Staff note that ISAE 3400 was issued in June 2008 and is in pre-clarity format (the IAASB's [Clarity project](#) was completed at the end of 2008). The Clarity project reviewed the drafting conventions of the ISAs to identify ways to improve the clarity, and therefore the consistent application, of International Standards issued by the IAASB. ISRE 3400 has not been "clarified" and has not been subject to conforming and consequential amendments in recent projects of the IAASB to avoid giving the impression that it is up to date.

Choosing the Appropriate Assurance or Related Services Engagement

55. Practitioners, including both global firms and small-medium practices, suggested that guidance is needed on choosing the service to be provided and when it is appropriate to use certain standards to avoid expectation gaps and reduce the risk of misapplication. This is amid concerns raised about inconsistencies in identification, selection and application of appropriate services. Guidance could clarify:
- The available IAASB standards and their applicability, including scope and levels of assurance.
 - Guidance and illustrative examples to demonstrate how the IAASB assurance standards can be applied to particular subject matters in practice.
 - The benefits of adoption and consistent implementation of IAASB standards across jurisdictions, to reduce the risk of fragmentation and enable interoperability of assurance reports.
 - How IAASB standards differ from other assurance frameworks and how they may be complementary.
 - The terms used for "assurance" within different standards and frameworks and what they mean.
 - That ISAE 3000 (Revised) remains fit for purpose in addressing emerging engagements or seeking to work with other stakeholders in the ecosystem to build consensus around consistent assurance principles and objectives, as well as leveraging existing jurisdictional resources.
56. Based on Request for Input submissions from JSS members, the following are examples of guidance available on choosing the appropriate assurance or non-assurance service:
- Canada: CPA Canada's [Framework for the Decision Maker](#) – This resource provides the decision maker with a framework to understand the type of engagement that best meets the needs of the intended user(s) of the practitioner's deliverable.
 - Hong Kong: HKICPA [AATB 7](#), Determining the Appropriateness of the Auditor's Reporting Framework – Assurance or Agreed-upon Procedures Engagements – assists intended users of the practitioner's report in understanding the purposes of different types of auditor reporting, thereby addressing specific needs, such as regulatory obligations.

General Approach to the Topic of Other Assurance

57. Feedback from practitioners highlights the importance for the IAASB to obtain a comprehensive understanding of the assurance ecosystem, including:
- Assurance services performed by professional accountants and other practitioners.
 - Services under other assurance frameworks (e.g., ISO) to understand the IAASB role in the market, along with the positioning, usability, and brand recognition of its standards.
 - Jurisdictional differences that affect the relevance of international standards.
58. Practitioners, including those in small to medium practices, expressed a strong preference for guidance building off ISAE 3000 (Revised) rather than standard setting for assurance engagements on specific subject matters. The reasons provided included:

- Subject matter specific standards risk becoming outdated or no longer relevant before they are available or implemented, due to the pace of change.
 - Avoid unnecessary proliferation of standards, as numerous subject matter-specific standards could increase complexity and confusion.
 - The IAASB's role is not focused on subject-matter specific standards.
 - Guidance can be more flexible in responding to changing priorities.
 - Consistent practical application of ISAE 3000 (Revised) to specific subject matters would be aided by additional examples or implementation materials, which would also serve to demonstrate its applicability across subject matters.
59. Practitioners also recommended basing the decision of IAASB action on:
- Evidence from analysis of global and regional demand to understand demand drivers and market dynamics.
 - Balancing demands for maintaining simplicity and needs for subject-specific clarity.
 - A limited number of high-priority, globally relevant topics.
 - Clearly defined objectives.
 - Avoiding duplication and unnecessary complexity, but avoiding repeating content already covered in existing standards, so that the framework remains streamlined and coherent.
60. Members of the UAG supported:
- A proportionate and principles-based approach allowing flexibility for evolving technologies while still promoting consistency and confidence across jurisdictions and markets.
 - Scalability of any new assurance standards so that unnecessary barriers to entry or excessive compliance costs are not created for small or medium practices.

Matters for IAASB Consideration:

7. Board members are asked to share their views on the other feedback received as reflected in **section E** and their advice on how Staff should take these and any other matters into account in preparing final recommendations for the Board's consideration in December 2026.

F. Further Information Gathering and Way Forward

61. Staff plan to undertake the following further information gathering in Q4 2026, to augment the feedback received to date, including following up on initial findings and obtaining a deeper understanding of matters raised in initial responses. This is expected to include:
- Requests for Input: to regional accountancy bodies³⁷ across Europe, Asia-Pacific, Latin America, Africa and the Middle East.

³⁷ Regional bodies: Accountancy Europe; Confederation of Asian and Pacific Accountants (CAPA); Grupo Latinoamericano de Emisores de Normas de Información Financiera (GLENIF); The Pan African Federation of Accountants (PAFA); and The Middle East North Africa (MENA) Regional Hub.

- Desk-top review of:
 - Academic literature on other assurance engagements performed across jurisdictions or globally.
 - Research conducted by the AICPA (once available).
 - Follow-up discussions with JSS, regional accountancy bodies and other profession representative bodies, jurisdictional audit and assurance regulators or oversight bodies, and assurance practitioners.
62. Based on the input received at the September 2026 meeting and further information-gathering activities undertaken in Q4 2026, Staff will prepare a final report, with recommendations for the Board's consideration at the IAASB December 2026 meeting.

Matters for IAASB Consideration:

8. Board members are asked to share their views on the proposed further information gathering for Q4 2026, including additional resources available about other assurance engagements, and whether Staff should consider any other activities.

Appendix

Extract from IAASB's Framework for Activities³⁸

The IAASB Framework for Activities contains the table below which describes the criteria for whether the IAASB should undertake more focused information-gathering activities and outreach to understand a matter(s) and, if appropriate, to progress it through the Framework, including determining whether further action may be needed and, if so, the nature of such action.

Criteria	Considerations	Influenced by
Action on the topic is in the public interest	There is a known public interest need or benefit in pursuing the topic	
Alignment with the Board's remit for standard-setting or other focused activities	Topic falls within the Board's remit and is able to be addressed by standard-setting or related activities	Work effort is consistent with Board's strategic objectives as set out in the IAASB Strategy
Prevalence of the issue globally	Topic is an issue or challenge globally (i.e., is globally relevant)	Issue or challenge not only limited to one or a few isolated jurisdictions, or limited to a specific sector or to a matter that should principally be addressed through jurisdictional action (e.g., law or regulation, or local standards or guidance)
Board action is necessary to maintain or enhance quality of engagements	- Standard has become outdated because of environmental changes - Recent updates to other IAASB standards necessitate changes to a standard (more than conforming or consequential amendments) - Importance of topic to broader external reporting ecosystem	- Changes to other relevant international standards such as the IESBA's <i>International Code of Ethics for Professional Accountants, Including International Independence Standards</i> (IESBA Code) or international financial reporting standards - Advancements and developments related to technology - Developments in emerging areas relevant to external reporting

³⁸ See [IAASB Framework for Activities](#), Component I *Information Gathering and Research Activities*, Category B

Criteria	Considerations	Influenced by
		Other environmental influences (such as the COVID-19 pandemic or significant public audit failures)
Urgency for the issue to be addressed	- Emerging issue rapidly gaining global prominence - Prioritization of topics that have recently gained global prominence	- More urgent need to update a standard because, say, other international standards have been updated - Pervasive jurisdictional developments in the area which may adversely fragment practice (the risk of divergence) - Risks to the IAASB's Standards (and its mandate as global standards setter) if action is not undertaken as a priority