

**Meeting:** IAASB

**Meeting Location:** New York, United States

**Meeting Date:** September 14–17, 2026

## Agenda Item

# 1

### Introduction and Opening Remarks

#### Minutes of Previous IAASB Meeting

1. The IAASB is asked to approve the minutes of the June 2026 IAASB meeting.

#### Recent Presentation and Outreach Activities

2. The **Appendix** includes a list of recent outreach activities for the period from June to August 2026. The names of the relevant IAASB participants who attended each activity are included in parentheses.

#### July 2026 Public Interest Oversight Board's (PIOB) Public Interest Issues

3. The PIOB's Public Interest Issues presented in **Agenda Item 1–C** are based on the status of the IAASB's projects after the June 2026 IAASB meeting and the July 2026 PIOB meeting. The PIOB's Public Interest Issues contain observations relating to the responsiveness of the IAASB's projects to the public interest. Such observations are considered in the development of IAASB standards in accordance with the Integrated Due Process and Public Interest Framework Operating Procedures. For completeness purposes, **Agenda Item 1–D** presents the PIOB's Public Interest Issues relating to the International Ethics Standards Board for Accountants (IESBA)'s projects.

#### Materials Presented

|                 |                                                                          |
|-----------------|--------------------------------------------------------------------------|
| Agenda Item 1–A | Draft Minutes of the IAASB Meeting Held on June 15–18, 2026 (Marked)     |
| Agenda Item 1–B | Draft Minutes of the IAASB Meeting Held on June 15–18, 2026 (Clean)      |
| Agenda Item 1–C | PIOB's Public Interest Issues – IAASB Projects (Updated as of July 2026) |
| Agenda Item 1–D | PIOB's Public Interest Issues – IESBA Projects (Updated as of July 2026) |

#### Deadlines for Next IAASB Meeting

4. The IAASB's next meeting will take place in person on December 7–10, 2026 in Madrid, Spain.
5. The deadlines for agenda materials for the December 2026 Board meeting are as follows:
  - Agenda materials posted electronically from November 16, 2026
  - Final date for agenda materials for posting by November 20, 2026

## Appendix

### IAASB – Outreach Activities During the Period from June 2026 to August 2026

#### **General Outreach Program**

- **March 2026 (previously not reported)**
  - Presentation to the PIOB Nominating Committee – By Videoconference (Shukarova Savovska, van den Hout)
- **May 2026 (previously not reported)**
  - Meeting with representatives of the Office of the Chief Accountant (OCA), US Securities and Exchange Commission (SEC) – Washington D.C., United States (Seidenstein)
  - Meeting with the Global Public Policy Committee (GPPC) Chair – By Videoconference (Seidenstein)
  - Meeting with US Public Company Accounting Oversight Board (PCAOB) Chair and Chief of Staff – Washington D.C., United States (Seidenstein)
  - Meeting with the International Organization of Supreme Audit Institutions' (INTOSAI) Financial Audit Subcommittee – By Videoconference (Shukarova Savovska, van den Hout)
  - Meeting with PwC's Global Vice Chair and Global Chief Risk and Regulatory Officer – Washington D.C., United States (Seidenstein)
  - Meeting with leadership of the Institute of Chartered Accountants in England and Wales (ICAEW) – Washington D.C., United States (Seidenstein)
- **June 2026**
  - Meeting with representatives of the Securities Analysts Association of Japan (SAAJ) – By Videoconference (Ono)
  - Presentation and participation at the 16<sup>th</sup> Brazilian Conference on Accounting and Independent Audit, hosted by the Instituto de Auditoria Independente do Brasil (IBRACON) – São Paulo, Brazil (Seidenstein, Gomes)
  - Meeting with technical staff of the PIOB (joint meeting involving the IAASB and the IESBA) – By Videoconference (Botha)
  - Meeting with leadership of the PIOB (joint meeting involving the IAASB and the IESBA) – By Videoconference (Seidenstein, Gunn, Botha)
  - Leadership discussion with members of the Forum of Firms – New York City, USA (Seidenstein, Botha)
  - Presentation at the African Forum of Independent Accounting and Auditing Regulators (AFIAAR) Plenary Meeting – By Videoconference (Seidenstein)
  - Meeting with the Global Head of Regulatory Affairs, Audit, KPMG International – Washington D.C., United States (Seidenstein)

- Meeting with the Monitoring Group Chair – By Videoconference (Seidenstein)
- Meeting with representatives of the European Contact Group (ECG) – Brussels, Belgium (Seidenstein)
- Meeting with the International Organization of Securities Commissions (IOSCO) Chair – Brussels, Belgium (Seidenstein)
- Presentation at the International Federation of Accountants (IFAC) Board Meeting – Brussels, Belgium (Seidenstein)
- Meeting with a representative of the European Commission – Brussels, Belgium (Seidenstein)
- Participation at the outreach event organized by the Institut der Wirtschaftsprüfer in Deutschland e.V. (IDW) with representatives of the International Sustainability Standards Board (ISSB), Deutsche Bundesbank, Wirtschaftsprüferkammer (WPK) Commission on Quality Assurance, and members of IDW and WPK – Mainz, Germany (Seidenstein, Kienhuis, Koethner, Böhm, Botha)
- Presentation at the Edinburgh Group Meeting – By Videoconference (Seidenstein)
- Presentation at the Financial Stability Board (FSB) Roundtable on External Audit (joint presentation involving the IAASB and the IESBA) – By Videoconference (Botha)
- Outreach event with members of IDW working groups and the IDW Auditing and Accounting Board – Mainz, Germany (Seidenstein, Kienhuis, Koethner, Böhm, Botha)
- Panel participation at the 2026 IFAC Connect Africa Event on “Trust in Practice: Ethics, Assurance, and AI” – Algiers, Algeria (van den Hout)
- Participation at the IAASB-IESBA User Advisory Group (UAG) meeting – By Videoconference (Shukarova Savovska, Baumgaertener Dutang)
- Meeting with representatives of NOREA (De beroepsorganisatie van IT-auditors), the professional organization of IT auditors in the Netherlands – By Videoconference (van den Hout)
- Meeting with the IFAC Head of Global Advocacy and Market Insights – By Videoconference (Botha)
- Meeting with corruption project team of the Royal Dutch Institute of Chartered Accountants (Koninklijke Nederlandse Beroepsorganisatie van Accountants) (Royal NBA) – By Videoconference (van den Hout)
- **July 2026**
  - Meeting with Chief Executive of the Association of Chartered Certified Accountants (ACCA) – By Videoconference (Seidenstein)
  - Meeting with the EY Global Vice Chair, Public Policy – Washington D.C., United States (Seidenstein)
  - Meeting with technical staff of the International Accounting Standards Board (IASB) – By Videoconference (Giardina, Yoshimura)
  - Participation at the 46<sup>th</sup> Asian Bond Markets Initiative (ABMI) “ASEAN+3 Bond Market Forum”

(ABMF) Meeting – Sapporo, Japan (Ono)

- Participation at the 2026 XBRL Asia Round Table (XART) – Sapporo, Japan (Ono)
- Meeting with the IFAC Head of Education, Member Monitoring, and Development and IFAC staff – By Videoconference (Botha, van den Hout, Grayston, Yoshimura)
- Participation at quarterly meeting of the PIOB – By Videoconference (Seidenstein, Gunn, Botha)
- Meeting with technical staff of the Center for Audit Quality (CAQ) – By Videoconference (Botha, van den Hout)
- Meeting with technical staff of the PCAOB – By Videoconference (Botha, Espinal-Rae)
- Meeting with Executive for Standards and Head of Audit and Assurance at the South African Institute of Chartered Accountants (SAICA) – By Videoconference (Botha)
- Meeting with leadership of the Forum of Firms and the Chair of the Standard Setting Working Group of the GPPC – By Videoconference (Botha)
- Participation at the Japanese Institute of Certified Public Accountants (JICPA)'s global board members' meeting – By Videoconference (Ono, Tsuji)
- Participation at the quarterly meeting with the Pan African Federation of Accountants (PAFA) – By Videoconference (Baumgaertener Dutang)
- Participation at an EY event – Stuttgart, Germany (Koethner)
- Meeting with the Monitoring Group Chair and the Deputy Chief Accountant of the US SEC – Washington D.C., United States (Seidenstein)
- Meeting with the US PCAOB Chair – Washington D.C., United States (Seidenstein)
- Participation at a PwC event – Stuttgart, Germany (Koethner)
- Meeting with a representative of the Financial Times – New York City, United States (Seidenstein)
- Participation at a KPMG event – Stuttgart, Germany (Koethner)

- **August 2026**

- Meeting with the Monitoring Group Chair and the Deputy Chief Accountant of the US SEC – Washington D.C., United States (Seidenstein)
- Panel participation at the 2026 Nordic Federation of Public Accountants (NRF) Annual Meeting: Rethinking Relevance: Trust, Identity and Change, on the session “Standard-Setting Futures: Fit for Purpose in a Changing Profession” – Reykjavik, Iceland (Seidenstein)
- Meeting with the IFAC Global Head for Member Engagement and Experience and Regional Heads – New York City, United States (Botha)
- Meeting with the IAASB Academic Research Advisory Group – By Videoconference (Seidenstein, Richard, Botha, van den Hout, Espinal-Rae)

### **Project Specific Outreach**

*(projects and workstreams are in alphabetical order)*

#### **Audit Evidence and Risk Response**

- **July 2026**
  - Meeting with the technical staff of the Canadian Auditing and Assurance Standards Board (AASB) – By Videoconference (Shukarova Savovska, Espinal-Rae, Zhang)
- **August 2026**
  - Meeting with technical staff of the External Reporting Board (XRB) – By Videoconference (Shukarova Savovska, Espinal-Rae, Zhang)

#### **Audit Evidence and Risk Response, ISA 500 Series and Other Assurance Joint Outreach**

- **June 2026**
  - Presentation to the Auditing Sub-Committee of the IOSCO's Committee on Issuer Accounting, Audit and Disclosure (Committee 1) – By Videoconference (Botha, Shukarova Savovska, van den Hout, Espinal-Rae, Grayston, Talatala, Baumgaertener Dutang, Yoshimura,)

#### **ISA 315 (Revised 2019) Post Implementation Review (PIR), ISA 500 Series and Other Assurance Joint Outreach**

- **June 2026**
  - Presentation at the Global Forum of Firms Meeting – New York City, United States (Botha, van den Hout, Grayston, Talatala, Zhang, Baumgaertener Dutang, Yoshimura)

#### **ISA 315 (Revised 2019) PIR**

- **July 2026**
  - Meeting with academic representatives – By Videoconference (van den Hout, Espinal-Rae, Zhang)

#### **ISA 500 Series**

- **July 2026**
  - Meeting with inventory subject-matter experts from EY – By Videoconference (van den Hout, Talatala, Baumgaertener Dutang)
  - Meeting with inventory subject-matter experts from PwC – By Videoconference (van den Hout, Talatala)
  - Meeting with inventory subject-matter experts from Deloitte – By Videoconference (van den Hout, Talatala, Baumgaertener Dutang)
  - Meeting with the American Institute of Certified Public Accountants (AICPA)'s Auditing Standards Board Members and Staff – By Videoconference (van den Hout, Talatala, Baumgaertener Dutang)

## **Audits of Less Complex Entities**

- **July 2026**

- Presentation at the PAFA Conference on “Empowering SMPs and SMEs for Sustainable Growth, Trust, and Transformation in Africa” – By Videoconference (Botha, Yoshimura)

## **ISRE 2410**

- **June 2026**

- Participation at the IAASB-IESBA UAG Meeting – By Videoconference (Espinal-Rae)

- **July 2026**

- Presentation at the PAFA’s ISRE 2410 Exposure Draft Awareness Session – By Videoconference (Espinal-Rae, Montgomery)

## **Sustainability Assurance**

- **June 2026**

- ISSA 5000 Technical Implementation Contact Group Meeting – Virtual (Morris, Ono, Grayston, Yoshimura)
- Participation in the ECG’s Roundtable on Sustainability Assurance – Brussels, Belgium (Seidenstein)
- Panel participation at the International Symposium on Audit Research (ISAR)’s plenary session on Sustainability Reporting and Assurance – Maastricht, Netherlands (Seidenstein)
- Meeting with representatives of the Committee of European Auditing Oversight Bodies (CEAOB)’s Standards Subgroup and the European Commission, Unit for Corporate Reporting, Audit and Credit Rating Agencies – By Videoconference (Morris, Richard, Botha, Montgomery, Grayston, Yoshimura)

- **July 2026**

- Participation in the International Transition Plan Network’s (ITPN) Meeting – By Videoconference (Grayston)
- Participation in the ISSB Technical Implementation Group (TIG) Meeting – By Videoconference (Grayston)

## **Technology**

- **June 2026**

- Meeting with BDO’s representative at the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Mansour)
- Meeting with the Universität Duisburg-Essen’s representative at the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Mansour)
- Meeting with IOSCO’s representative at the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Mansour)

- Meeting with EY's representative at the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Mansour)
- Meeting with Forvis Mazars' representative at the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Mansour)
- Meeting with HSBC's representative at the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Mansour)
- Meeting with PwC's representative at the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Mansour)
- Meeting with Inflo's representative at the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Mansour)
- Meeting with Caseware's representative at the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Mansour)
- Meeting with Intraprise's representative at the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Mansour)
- Meeting with a PCAOB representative – By Videoconference (Giardina)
- Meeting with Deloitte's representative at the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Mansour)
- Meeting with KPMG's representative at the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Mansour)
- Meeting with UK Financial Reporting Council (FRC)'s representative at the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Mansour)
- Meeting with Grant Thornton International's representative at the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Mansour)
- Meeting with the Canadian Public Accountability Board (CPAB)'s representative at the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Mansour)
- Meeting with representatives of CPA Australia – By Videoconference (Giardina)
- Participation in the quarterly meeting of the Canadian AASB – By Videoconference (Botha, Giardina)
- Meeting with the IAASB Technology Quality Management Expert Group – By Videoconference (Cheng, Kienhuis, Botha, Giardina, Raiche, Kai, Diu, Mansour)
- Meeting with the IAASB Technology Quality Management Expert Group on Guide 2 Drafting Track – By Videoconference (Giardina, Raiche, Diu, Mansour)
- **July 2026**
  - Presentation to the Deutsche Schmalenbach-Gesellschaft, Working Group on External Reporting – Walldorf, Germany (Koethner)
  - Meeting with an EY representative – By Videoconference (Giardina)

- Meeting with the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Raiche, Kai, Diu, Mansour)
- Meeting with the IAASB Technology Quality Management Expert Group on Guide 2 Drafting Track – By Videoconference (Giardina, Raiche, Diu, Mansour)
- Panel participation at the CPA Australia Members Session, AI in Accounting Firms: Practical adoption, boundaries and what comes next? – By Videoconference (Botha)
- **August 2026**
  - Meeting with the IAASB Technology Quality Management Expert Group – By Videoconference (Giardina, Raiche, Kai, Diu, Mansour)
  - Meeting with the Technology Advisory Network – By Videoconference (Giardina, Raiche, Kai, Diu, Mansour)