

Technology Quality Management

IAASB Meeting
September 2026



How the Guide Series Has Evolved Since June 2026

ROADMAP REFINED

Streamlined structure

5 guides → 4 guides

Why Enablement to be addressed in Guide 2 (i.e., and not as a standalone guide) because more intuitive for a single guide to cover all firm-level quality management

Effect More intuitive allocation of topics in the guide series

Guide 2: One integrated guide

2 parts → 1 integrated guide

Why Quality management considerations relating to service-provider, network- and firm-developed or configured tools often overlap in practice

Effect Better reflects layered and hybrid tool arrangements

Broader focus

Gen AI → **AI-enabled tools**

Why Focusing only on one class of AI could limit relevance of the guide series as technology evolves

Effect Future-proofing the guidance

Revised Guide Series Roadmap

STAGGERED BOARD CONSIDERATION AND APPROVAL

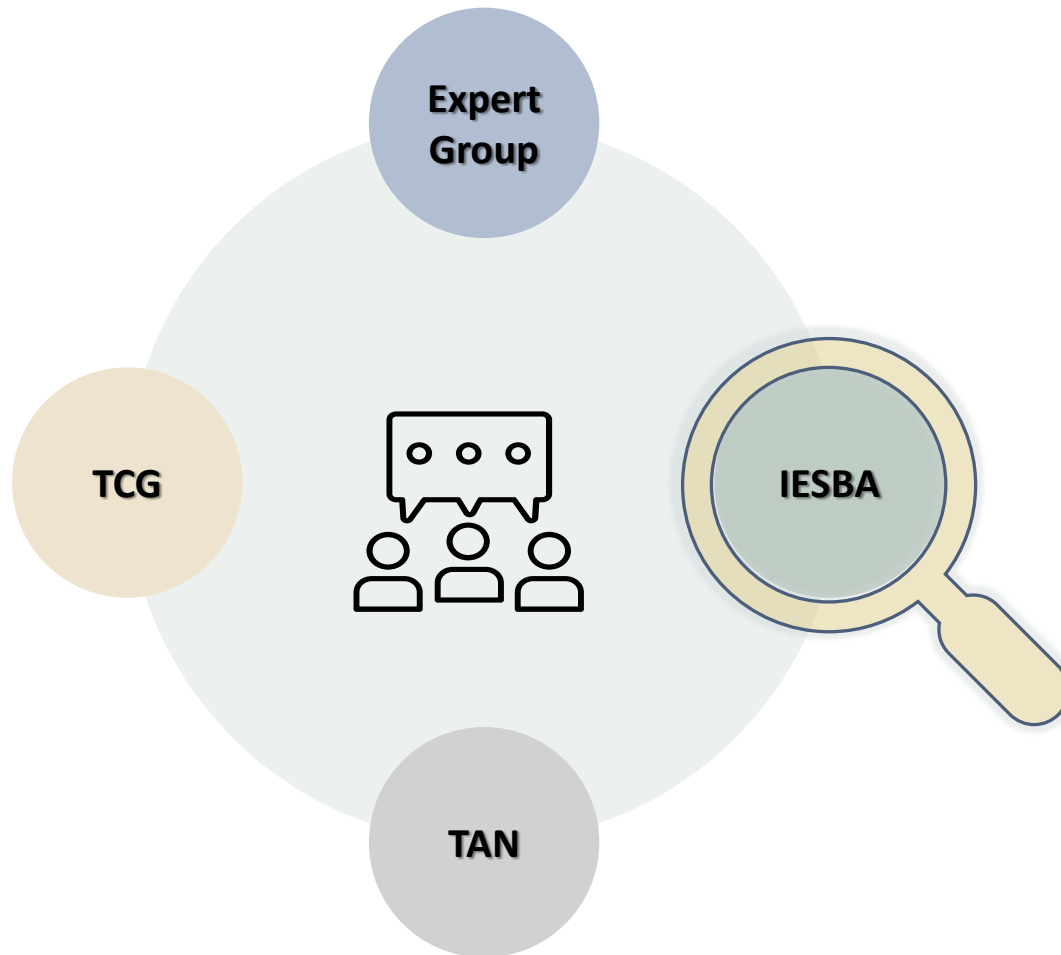


Rolling publication

As each guide is approved, the intent is to publish it. The integrated series is targeted for June 2027.

Common foundation → before deployment → engagement use and oversight → after deployment

Coordination activities



- ✓ Monthly coordination meetings between IAASB and IESBA staff
- ✓ Staff observe each Board's technology reference group meetings
- ✓ Cross-references to IESBA work added to Proposed Guide 1

Matter for IAASB Consideration



Question 1

Do Board members support the revised four-guide roadmap, including the broader focus on AI-enabled technological tools, and the planned sequencing of Board input and approvals through June 2027?

Proposed Guide 1

What Did we Hear From the Expert Group

GUIDE 1 -- KEY TAKEAWAYS FROM THE EXPERT GROUP

1. OVERALL DIRECTION SUPPORTED

Feedback focused primarily on refinement rather than fundamental redesign.

2. CLARIFY THE SCOPE BOUNDARY

Particularly for tools used for documentation and other engagement activities not directly contributing to audit evidence.

3. SIX-CONSIDERATION MODEL IS LANDING

Refine presentation and wording; no clear missing consideration emerged.

4. IMPROVE ACCESSIBILITY AND SCALABILITY

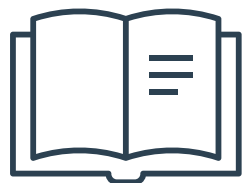
Streamline repetitive material, use targeted examples and demonstrate scalability throughout the series.

5. MAINTAIN INTEGRATION ACROSS THE SERIES

Guide 1 should work as a standalone foundation while clearly anticipating Guides 2–4 and related IAASB work.

Walkthrough of Proposed Guide 1

COMMON CONCEPTUAL FOUNDATION



Proposed Guide 1, *Common Conceptual Foundation* (Agenda Item 2-A), is presented for a section-by-section review.



Question 2

Board members are asked to share their views on **Proposed Guide 1**, including any suggestions or matters that staff should consider in finalizing a proposed version for approval on October 28, 2026.

Walkthrough of Proposed Guide 1

COMMON CONCEPTUAL FOUNDATION

Section	Paragraphs
1- Purpose and How to Use This Guide	1 – 7
2- Scope and Why AI-Enabled Technological Tools Warrant Focused Guidance	8 – 16
3- How the Guide Series Is Organized: The Quality Management Life Cycle	17 – 21
4- Foundation in the IAASB's Quality Management Standards	22 – 29
5- Applying the Firm's Risk Assessment Process	30 – 50
6- Scalability and Proportionality	51 – 55
Appendix 1: Glossary	N/A

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Working Draft Guide 2

Working Draft of Guide 2

FIRM-LEVEL QUALITY MANAGEMENT BEFORE DEPLOYMENT



GUIDE 1
Foundation



Guide 2 focus
Pre-deployment design,
evaluation and enablement



How does the working draft proceed



ISQM 1 principle or quality objective



Illustrative quality risks and external insights



Possible responses

Four Areas to Keep in Mind

INTENDED USE

What is the tool being made available to do?

ELEMENTS & LAYERS

Application/workflow → AI model → service/hosting environment

ARRANGEMENTS

Who develops, provides or controls the relevant elements?

BASIS FOR DEPLOYMENT

What information, evaluation and responses support making the tool available?

What Did we Hear From the Expert Group

GUIDE 2 -- KEY TAKEAWAYS FROM THE EXPERT GROUP

1. REVISED DIRECTION STRONGLY SUPPORTED

Keep Guide 2 firmly grounded in ISQM 1, not positioned as an AI implementation framework.

2. STRENGTHEN THE GUIDE 1 THROUGH-LINE

Make the six considerations and risk assessment process more visibly drive Guide 2.

3. SHARPEN WHAT IS INCREMENTAL FOR AI

Distinguish new or different AI-related considerations from those applicable to technology generally.

4. MAKE INTENDED USE SCALABLE

Accommodate both defined use cases and broad general-purpose tools, with firm- and engagement-level responses calibrated accordingly.

5. MAKE THE KEY MESSAGES MORE TANGIBLE

Use sharper presentation and targeted examples to improve accessibility, particularly for smaller and mid-sized firms.

Matter for IAASB Consideration



Question 3

Board members are asked to share their views on the working draft of Guide 2, with a **focus on directional input**. In addition:

- a) Does Guide 2 appropriately build on Guide 1 while remaining grounded in ISQM 1?
- b) Is the structure around selected SOQM components, illustrative quality risks, external insights and possible responses an effective way to provide practical non-authoritative material without creating new requirements or a separate AI governance framework?
- c) Are there areas where the balance, depth or emphasis should change, or any other matters that staff should consider in updating Guide 2 for Board consideration and approval in December 2026?