



IAASB

International Auditing and Assurance Standards Board

AN IFEA BOARD

Other Assurance Initial Findings

Claire Grayston

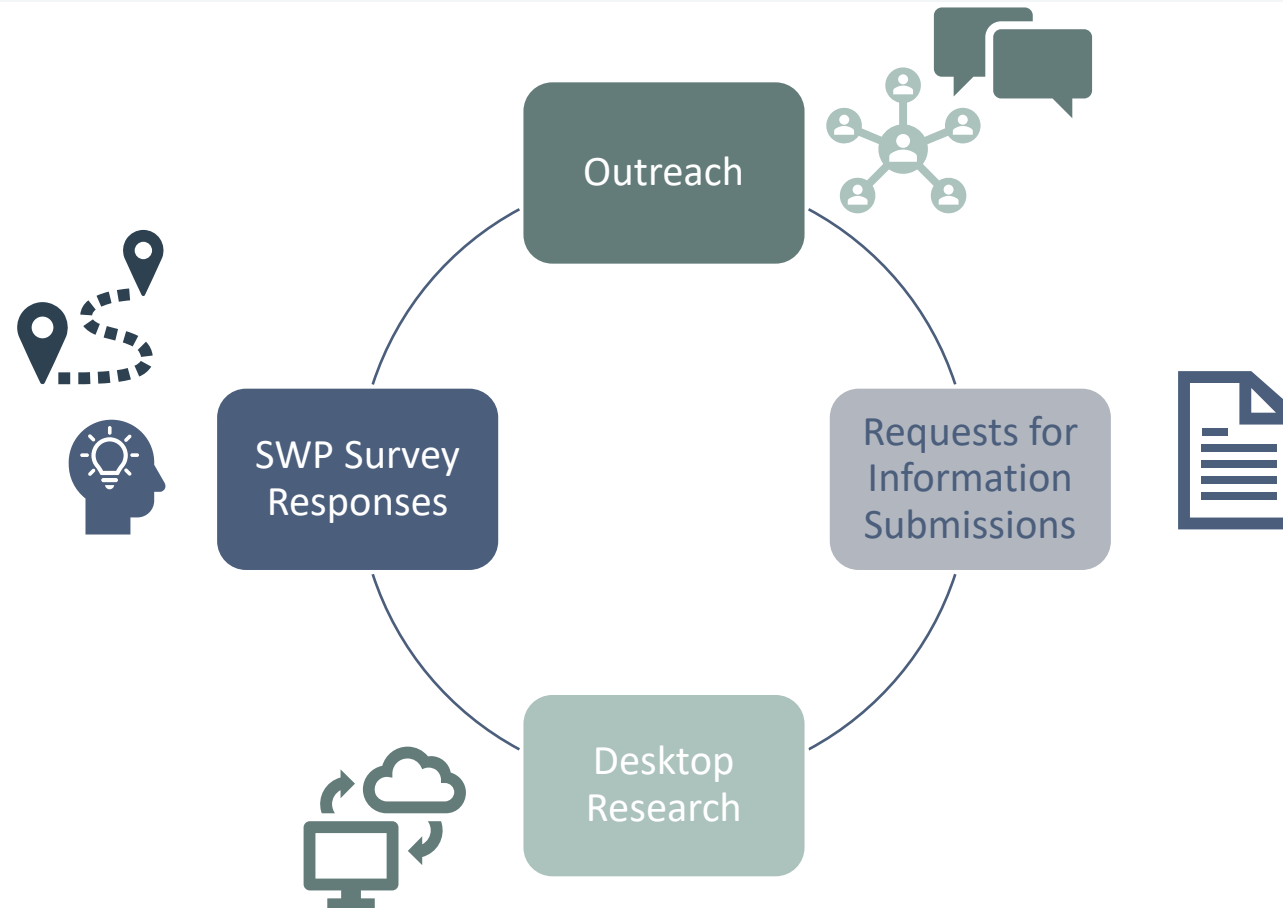
Kazuko Yoshimura

September 2026 IAASB Meeting

Agenda Item 5

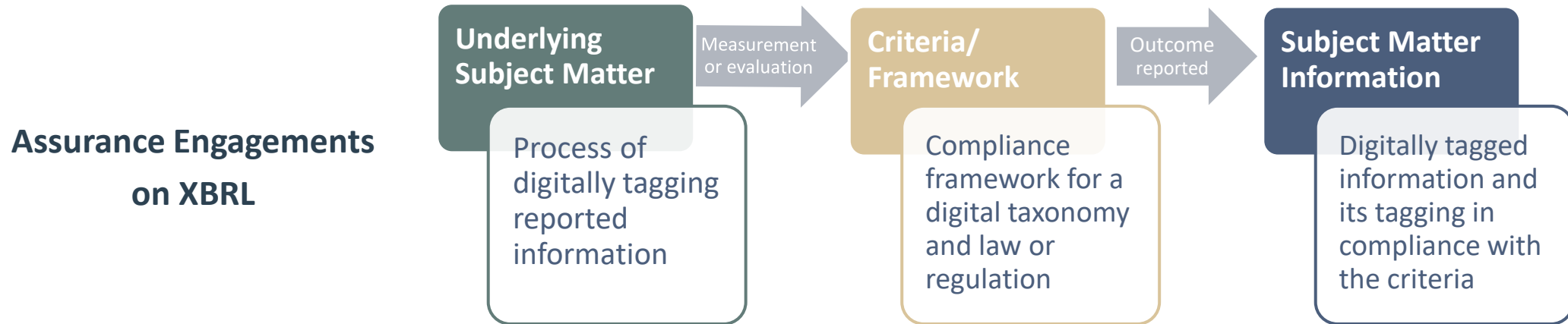


Initial Information Gathering



Assurance on XBRL

– *Nature of Engagements and Initial Views*



Initial Views About Prioritization of XBRL

Qualifying Criteria				
Public Interest	Alignment with remit	Prevalence globally	Engagement Quality	Urgency

Assurance on XBRL

– *Matters Raised in XBRL International Letter*

Calls for **IAASB standard setting for Assurance on XBRL based on ISAE 3000 (Revised)**, due to:

- XBRL largely not subject to assurance -> IAASB standard will drive uptake of assurance, whereas the absence of a mandate or standard can suppress demand.
- XBRL reports are used by data aggregators, regulatory data services, analytical platforms and AI tools -> assurance valuable on (management's assertion) whether digital reports faithfully represent the disclosures.
- Increasing reliance on digital reports across the world, and use of AI to consume this information makes assurance on XBRL more important, not less important.
- Data from unstructured sources such as PDFs and HTML documents that is commonly disclosed can be very accurately categorized, but company-specific disclosures tend to be poorly categorized by AI.
- Existence of several national assurance standards applied are evidence of fragmentation and ISAE 3000 (Revised) does not address the specific subject matter.

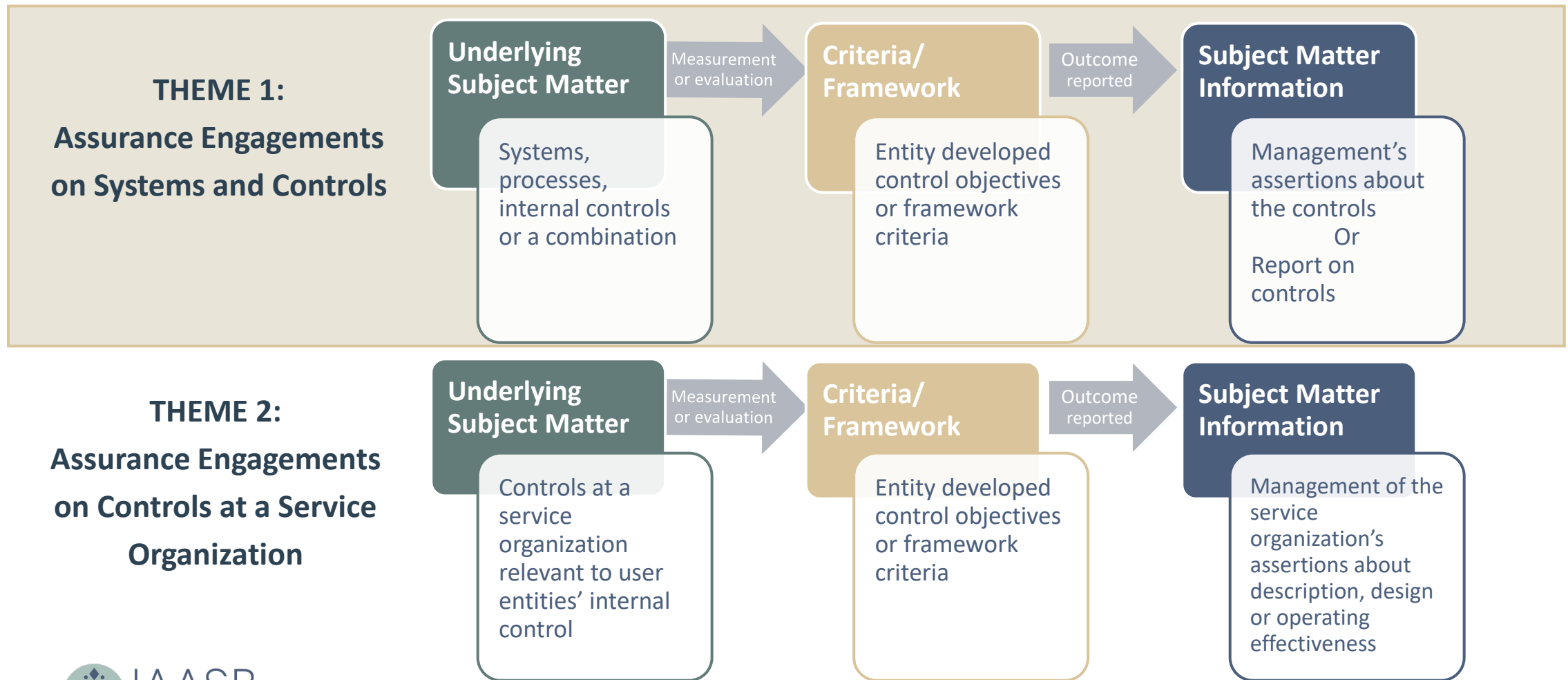
Assurance on XBRL Matters for Board Consideration



1. Share reflections on the findings from the information-gathering activities undertaken and any additional insights 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?

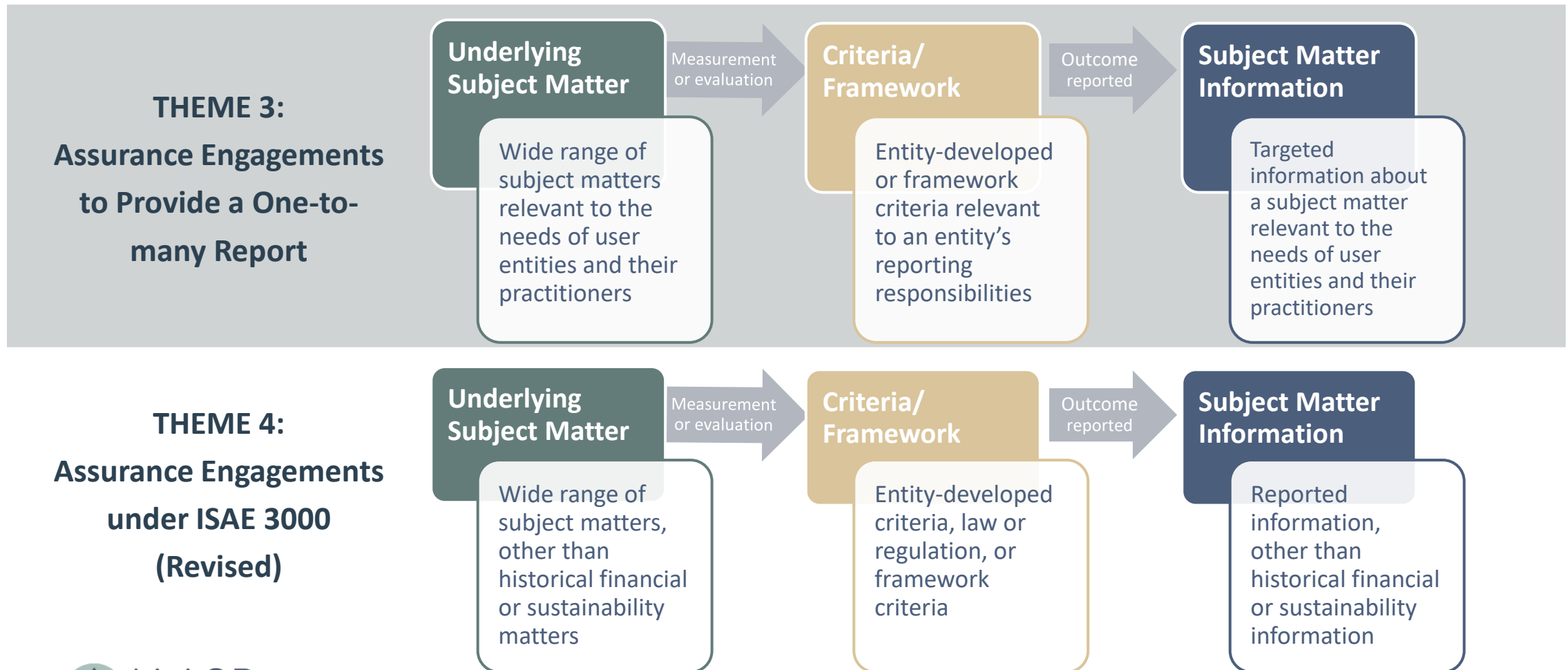
Assurance on Other Subject Matters

– *Nature of Engagements on Themes 1 & 2*



Assurance on Other Subject Matters

– *Nature of Engagements on Themes 3 & 4*



Assurance on Other Subject Matters

– *Initial Views on Prioritization*

Assurance engagements on:	Qualifying Criteria				
	Public Interest	Alignment with remit	Prevalence globally	Engagement Quality	Urgency
Theme 1: Systems and controls					
Theme 2: Controls at a service organization					
Theme 3: Providing a one-to-many report					
Theme 4: Various types of other subject matters under ISAE 3000 (revised)					

Assurance on Other Subject Matters Matters for Board Consideration



4. Share reflections on the findings from the information-gathering activities undertaken and any additional insights 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?
6. Are there any other matters that Staff should consider in preparing recommendations for the Board's consideration in December 2026?

Other Feedback Received - Initial Findings

Additional topics raised:

- Forward-looking Information
- Choosing the appropriate assurance or related services engagement



General consideration:

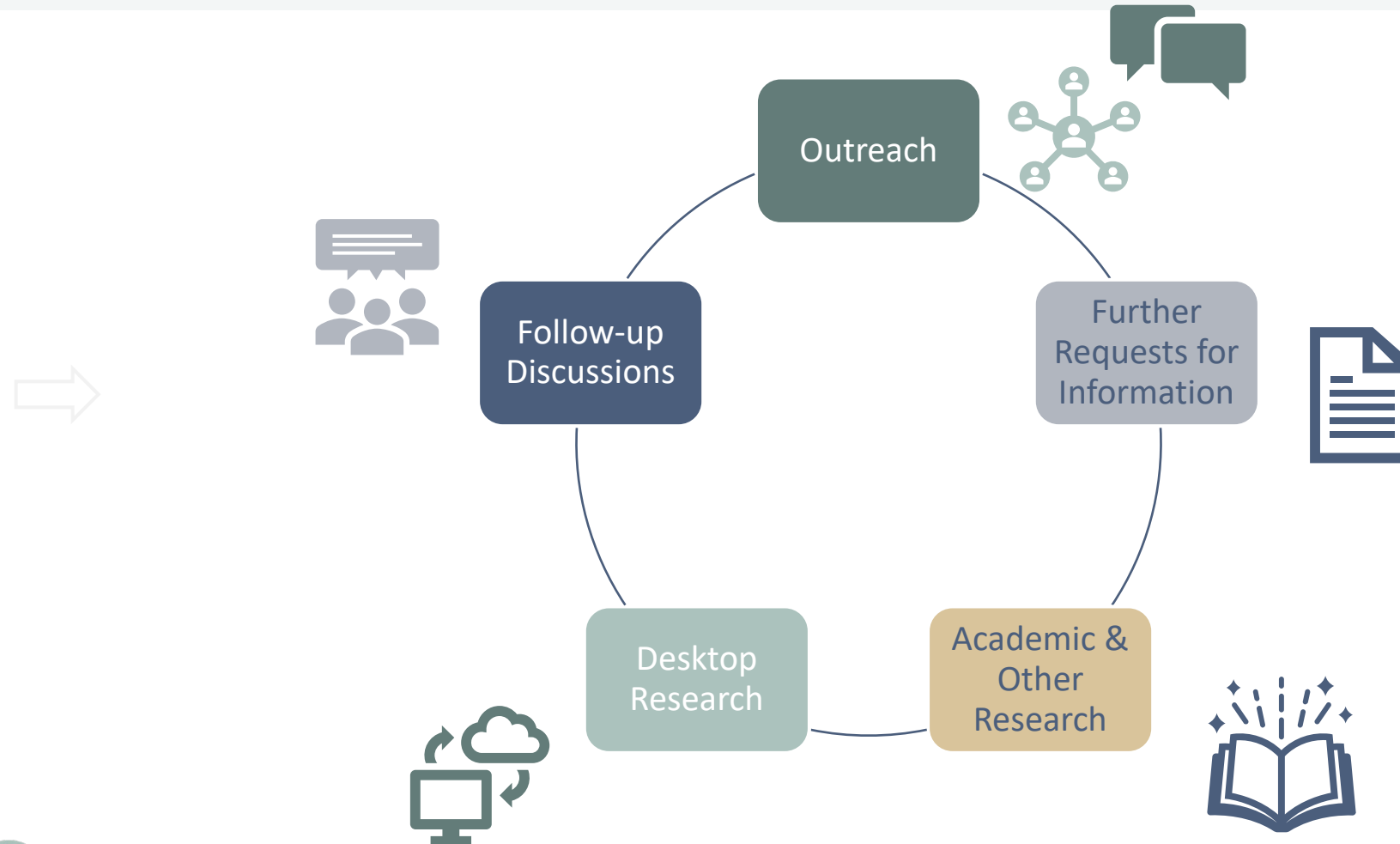
- General approach to the topic of other assurance

Other Feedback Matters for Board Consideration



7. Share views on the other feedback received 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.

Further Information Gathering and Way Forward



Further Information Gathering and Way Forward Matters for Board Consideration



8. Share 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.