IAASB™
International Auditing and Assurance Standards Board
AN IFEA BOARD

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INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD
157th MEETING: DECEMBER 7–10, 2026

In-person meeting – PIOB Offices, Madrid, Spain (with videoconference dial-in available)

Monday December 7	Tuesday December 8	Wednesday December 9	Thursday December 10	Friday December 11
08:30–18:00 08:30–08:45 Chair Opening Remarks [Agenda Item 1] 08:45–10:15 ISA 500 Series (2nd/Final Full Draft) [Agenda Item 2] 10:15–10:45 Break 10:45–12:15 ISA 500 Series (2nd/Final Full Draft) [Agenda Item 2] 12:15–13:15 Lunch 13:15–15:15 Technology Quality Management Guides (Selected Content) [Agenda Item 3] 15:15–15:45 Break 15:45–17:00 Technology Quality Management Guides (Selected Content) [Agenda Item 3] 17:00–18:00 Financial Reporting (Update from IASB) [Agenda Item 4]	**11:00–18:00** 09:00–10:30 Executive Session (1/2) [No Public Observers] 10:30–11:00 Break 11:00–13:00 Strategy & Work Plan (Consultation Paper) [Agenda Item 5] 13:00–14:00 Lunch 14:00–14:30 Strategy & Work Plan (Consultation Paper) [Agenda Item 5] 14:30–16:00 ISA 315 (Revised 2019) PIR (Issues and Action Plan) [Agenda Item 6] 16:00–16:30 Break 16:30–18:00 Private Equity and Other External Investments (Findings) [Agenda Item 7]	**08:30–17:00** 08:30–09:20 Targeted Matters on Items Up for Approval [Reserve] 09:20–10:50 ISRE 2410 (Feedback and Issues) [Agenda Item 8] 10:50–11:20 Break 11:20–12:50 ISRE 2410 (Feedback and Issues) [Agenda Item 8] 12:50–13:40 Lunch 13:40–15:10 Other Assurance Engagements (Final Report) [Agenda Item 9] 15:10–15:30 Break 15:30–17:00 Technology Catalog (Monitoring and Update) [Agenda Item 10] 17:00–17:30 Executive Session (2/2) [No Public Observers]	**10:30–13:30** Before Start of Plenary Session 08:30–10:30 Reading time and consultation with Project Teams Plenary Session 10:30–12:00 ISA 540 (Revised) PIR (Final Report) [Agenda Item 11] 12:00–12:30 Break 12:30–13:00 ISA 500 Series Exposure Draft **Approval** [Agenda Item 2] 13:00–13:30 Technology QM Guide Content **Approval** [Agenda Item 3]	**No Plenary Session**
Other Meetings and Events Technology QM – 18:15-19:30 ISA 500 Series – 18:15-19:30	**Other Meetings and Events** Technology QM – Over Lunch ISA 500 Series – Over Lunch Board Dinner – Starts 20:00	**Other Meetings and Events** ISRE 2410 – Over Lunch Updated drafts for approvals on Thursday available by 17:30	**Other Meetings and Events** n/a	**Other Meetings and Events** n/a

Please note that all times are Central European Time (CET)

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

IAASB Leadership and Staff invite Board Members, Technical Advisors and Observers to a dinner to celebrate the year and the contributions of departing Board Members – further details will be communicated in due course.