

IAASB Planned Forward Agenda

This table sets out when the IAASB's ongoing projects, and other committed initiatives, are expected to be discussed at IAASB meetings through the end of 2020 (projections up to date as of [May] 2018). As projects and initiatives progress and circumstances change, further amendments to this table will likely need to be made.

2018			2019				2020			
June	Sep	Dec	March	June	Sep	Dec	March	June	Sep	Dec
ISA 540**										
ISA 315*		ISA 315	ISA 315	ISA 315**						
	ISQC 1*			ISQC 1	ISQC 1	ISQC 1	ISQC 1**			
	ISA 600	ISA 600	ISA 600	ISA 600	ISA 600	ISA 600*		ISA 600	ISA 600	ISA 600
AE			AE	AE	AE		AE	AE	AE	AE*
	ISQC 2	ISQC 2*			ISQC 2	ISQC 2	ISQC 2**			
ISA 220	ISA 220	ISA 220*			ISA 220	ISA 220	ISA 220**			
	AUP	AUP	AUP*				AUP	AUP**		
EER	EER	EER	EER	Note 1						
	Strategy	Strategy (C)		Strategy	Strategy (F)					
	IESBA Joint				IESBA Joint				IESBA Joint	
	SME		SME (C)		Note 2					
	IESBA Coord	IESBA Coord	IESBA Coord	Note 3						
	DA	DA	Note 4							
	PS	PS	PS	PS	PS	PS	PS	PS	PS	PS
		AR Impl	AR Impl	AR Impl	AR Impl	AR Impl				
		INN			INN				INN	
		IASB				IASB				IASB
								Possible new projects / initiatives (Note 5)		

* Anticipated Finalization of Exposure Draft

** Anticipated Finalization of New or Revised Standard

(C) Consultation Document

(F) Finalization of Strategy

PS – Professional Skepticism. Aspects of professional skepticism will be considered as part of the IAASB's planned future project on Audit Evidence (see below) and will also continue to be considered within each of the individual projects currently underway.

DA – Data Analytics. The Data Analytics Task Force will continue to work with the Task Forces of other projects currently underway to consider changes relating to the use of automated tools and techniques in audits. Broader issues relating to the use of automated tools and techniques in an audit will be considered as part of the work being explored in relation to the planned project on Audit Evidence (see below).

AE – Audit Evidence (planned project) (will include aspects of Data Analytics and professional skepticism)

SME – Discussion of matters related to audits of small- and medium-sized entities / less complex entities (may become a more substantial project in 2019 depending on Board discussions and stakeholder views)

INN – Innovation

IESBA Coord – matters relating to recent revisions to the IESBA’s Code of Ethics (changes to the IAASB’s International standards still to be determined)

IESBA Joint – Joint meeting with IESBA Board

IASB – Update from the International Accounting Standards Board

Note 1—The continuation of EER is dependent on resources and Board agreement on further activities related to EER

Note 2—Further timing for Board discussions and activities related to ‘SME’ matters is dependent on the outcome of the ‘SME’ consultation

Note 3—The outcome from the review of the IESBA’s revised *Code of Ethics* for changes on the IAASB’s standards is yet to be determined and may result in further Board discussions; in addition there will be continuing coordination as the IESBA and IAASB continue their standard-setting activities

Note 4—Data analytics will be further addressed by the project on Audit Evidence

Note 5—New project(s) / initiative(s) will be determined subject to the IAASB’s commitments and priorities at that time.

Furthermore, the IAASB’s Work Plan for 2017–2018 has indicated further consideration of International Auditing Practice Notes. The need for, and development of, such International Auditing Practice Notes is still to be considered by the IAASB and would require further Staff, Task Force and Board time.