

**INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD
135th MEETING: DECEMBER 5-9, 2022**

Meeting Format: In-person meeting (with videoconference dial-in available)

Meetings are livestreamed on the IAASB's [YouTube channel](#)

Monday December 5	Tuesday December 6	Wednesday December 7	Thursday December 8	Friday December 9
<p>Board Session (1) 09:00–17:00</p> <p>09:00–09:15 Chair Opening Remarks [Agenda Item 1]</p> <p>09:15–10:45 Strategy & Work Plan 2024–2027 (Consultation Paper) [Agenda Item 2]</p> <p>10:45–11:15 Break</p> <p>11:15–12:45 ISA for LCE (Groups; Other Issues) [Agenda Item 3]</p> <p>12:45–14:00 Lunch</p> <p>14:00–15:30 ISA for LCE (Groups; Other Issues) [Agenda Item 3]</p> <p>15:30–16:00 Break</p> <p>16:00–17:00 ISA for LCE (Groups; Other Issues) [Agenda Item 3]</p>	<p>Board Session (2) 09:00–17:00</p> <p>09:00–10:30 Going Concern (Issues & Full Draft) [Agenda Item 4]</p> <p>10:30–11:00 Break</p> <p>11:00–12:30 Going Concern (Issues & Full Draft) [Agenda Item 4]</p> <p>12:30–13:30 Lunch</p> <p>13:30–15:00 Fraud (Issues) [Agenda Item 5]</p> <p>15:00–15:30 Break</p> <p>15:30–17:00 Fraud (Issues) [Agenda Item 5]</p>	<p>Board Session (3) 09:00–17:00</p> <p>09:00–09:30 ISA for LCE–Group Audits (Targeted Matters) [Agenda Item 3]</p> <p>09:30–10:30 Listed Entity & PIE (Track 2–Issues) [Agenda Item 6]</p> <p>10:30–11:00 Break</p> <p>11:00–12:30 Listed Entity & PIE (Track 2–Issues) [Agenda Item 6]</p> <p>12:30–13:30 Lunch</p> <p>13:30–15:00 Sustainability Assurance (Drafting–Priority Areas) [Agenda Item 7]</p> <p>15:00–15:30 Break</p> <p>15:30–17:00 Sustainability Assurance (Drafting–Priority Areas) [Agenda Item 7]</p>	<p>Board Session (4) 08:30–17:00</p> <p>08:30–10:30 Sustainability Assurance (Drafting–Priority Areas) [Agenda Item 7]</p> <p>10:30–11:00 Break</p> <p>11:00–12:30 Sustainability Assurance (Drafting–Priority Areas) [Agenda Item 7]</p> <p>12:30–13:30 Lunch</p> <p>13:30–14:30 Sustainability Assurance (Update from IESBA) [Agenda Item 8]</p> <p>14:30–15:00 Break</p> <p>15:00–17:00 Sustainability Assurance (Drafting–Priority Areas) [Agenda Item 7]</p>	<p>Board Session (5) 08:30–13:00</p> <p style="background-color: #f2f2f2;">Before Start of Plenary Session</p> <p>08:30–10:00 ISA for LCE–Group Audits – Reading time and opportunity to engage with LCE TF</p> <p style="background-color: #f2f2f2;">Plenary Session</p> <p>10:00–10:30 Strategy & Work Plan 2024–2027 (Approval of CP) [Agenda Item 2]</p> <p>10:30–11:00 ISA for LCE–Group Audits (Approval of ED) [Agenda Item 3]</p> <p>11:00–11:30 Break</p> <p>11:30–13:00 Executive Session [No public observers]</p> <p>13:00 Lunch</p>
<p>Task Force Meetings / Other</p> <p> Planning Committee – 12:45-13:45</p> <p> LCE TF – 17:15-19:15</p>	<p>Task Force Meetings / Other</p> <p>None</p>	<p>Task Force Meetings / Other</p> <p> Going Concern TF – 17:15-18:45</p>	<p>Task Force Meetings / Other</p> <p> Updated Drafts available by 17:00 for Strategy & Work Plan and ISA for LCE – Group Audits</p> <p> Shared Cost Dinner – 19:00</p>	<p>Task Force Meetings / Other</p> <p> Sustainability TF – 13:00-14:00</p>

Please note that all times in the agenda are Eastern Standard Time (EST) (New York).

Task Force / Working Group meetings are tentative. The Task Force / Working Group Chairs and Staff will confirm with each Task Force / Working Group during the Board meeting period.

Details and payment arrangements for the Shared Cost Dinner will be communicated in due course.