

**INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD
137th MEETING: MARCH 20-24, 2023**

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

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

Monday March 20	Tuesday March 21	Wednesday March 22	Thursday March 23	Friday March 24
<p>Board Session (1) 09:00–17:15</p> <p>09:00–09:10 Chair Opening Remarks [Agenda Item 1]</p> <p>09:10–11:00 Going Concern (ED–Full standard) [Agenda Item 2]</p> <p>11:00–11:30 Break</p> <p>11:30–12:30 Disruptive Technology (Update) [Agenda Item 3]</p> <p>12:30–13:15 Sustainability Assurance (Concepts and Drafting) [Agenda Item 4]</p> <p>13:15–14:30 Lunch</p> <p>14:30–16:00 Sustainability Assurance (Concepts and Drafting) [Agenda Item 4]</p> <p>16:00–16:30 Break</p> <p>16:30–17:15 Sustainability Assurance (Concepts and Drafting) [Agenda Item 4]</p>	<p>Board Session (2) 09:00–17:00</p> <p>09:00–11:00 Sustainability Reporting Update (Presentations) [Agenda Item 5]</p> <p>11:00–11:30 Break</p> <p>11:30–13:00 Sustainability Reporting Update (Presentations) [Agenda Item 5]</p> <p>13:00–14:00 Lunch</p> <p>14:00–15:30 Sustainability Assurance (Concepts and Drafting) [Agenda Item 4]</p> <p>15:30–16:00 Break</p> <p>16:00–17:00 Sustainability Assurance (Concepts and Drafting) [Agenda Item 4]</p>	<p>Board Session (3) 09:00–17:00</p> <p>09:00–10:30 Sustainability Assurance (Concepts and Drafting) [Agenda Item 4]</p> <p>10:30–11:00 Break</p> <p>11:00–12:30 Sustainability Assurance (Concepts and Drafting) [Agenda Item 4]</p> <p>12:30–13:30 Lunch</p> <p>13:30–15:00 Sustainability Assurance (Concepts and Drafting) [Agenda Item 4]</p> <p>15:00–15:30 Break</p> <p>15:30–17:00 Sustainability Assurance (Concepts and Drafting) [Agenda Item 4]</p>	<p>Board Session (4) 09:00–15:00</p> <p>09:00–10:30 ISA for LCE (Issues and Drafting) [Agenda Item 6]</p> <p>10:30–11:00 Break</p> <p>11:00–12:30 ISA for LCE (Issues and Drafting) [Agenda Item 6]</p> <p>12:30–13:30 Lunch</p> <p>13:30–15:00 ISA for LCE (Issues and Drafting) [Agenda Item 6]</p> <p align="center">Afternoon coffee/tea will still be served</p>	<p>Board Session (5) 08:30–13:15</p> <p align="center">Before Start of Plenary Session</p> <p>08:30–10:00 Going Concern–Reading time and opportunity to engage with Task Force</p> <p align="center">Plenary Session</p> <p>10:00–12:00 Listed Entities and PIE – Track 1 (Feedback and Issues) [Agenda Item 7]</p> <p>12:00–12:30 Break</p> <p>12:30–13:00 Going Concern (Approval of ED) [Agenda Item 2]</p> <p>13:00–13:15 Closing remarks [Adjourn Meeting]</p>
<p>Task Force Meetings / Other</p> <p> Going Concern TF – 17:30-19:00</p>	<p>Task Force Meetings / Other</p> <p>None</p>	<p>Task Force Meetings / Other</p> <p> Fraud TF – 17:15-18:45</p>	<p>Task Force Meetings / Other</p> <p> Updated Draft of ED-570 (Revised) available by 17:00</p> <p> LCE TF – 15:15-16:30</p> <p> Technology CG – 15:15-17:30</p> <p> SATF – 15:15-16:30</p>	<p>Task Force Meetings / Other</p> <p>None</p>

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

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