

**INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD**  
**134<sup>th</sup> MEETING: SEPTEMBER 12-16, 2022**

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

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

Monday September 12	Tuesday September 13	Wednesday September 14	Thursday September 15	Friday September 16
<p><b>Board Session (1)</b> 08:30–17:00</p> <p>08:30–08:45 Chair Opening Remarks [Agenda Item 1]</p> <p>08:45–10:15 Audit Evidence (ED-500 Draft) [Agenda Item 2]</p> <p>10:15–10:45 Break</p> <p>10:45–12:15 Audit Evidence (ED-500 Draft) [Agenda Item 2]</p> <p>12:15–13:30 Lunch</p> <p>13:30–15:30 Disruptive Technologies (Feedback &amp; Discussion) [Agenda Item 3] ⓘ</p> <p>15:30–16:00 Break</p> <p>16:00–17:00 Executive Session No public observers</p>	<p><b>Board Session (2)</b> 09:00–17:00</p> <p>09:00–11:00 Sustainability Assurance (Project Plan) [Agenda Item 4]</p> <p>11:00–11:30 Break</p> <p>11:30–13:00 Sustainability Assurance (Structure &amp; Outline) [Agenda Item 4]</p> <p>13:00–14:00 Lunch</p> <p>14:00–15:30 Sustainability Assurance (Structure &amp; Outline) [Agenda Item 4]</p> <p>15:30–16:00 Break</p> <p>16:00–17:00 Sustainability Assurance (Structure &amp; Outline) [Agenda Item 4]</p>	<p><b>Board Session (3)</b> 09:00–17:00</p> <p>09:00–09:45 Audit Evidence (Targeted Matters) [Agenda Item 2]</p> <p>09:45–10:30 ISA for LCE (Issues) [Agenda Item 5]</p> <p>10:30–11:00 Break</p> <p>11:00–12:30 ISA for LCE (Issues) [Agenda Item 5]</p> <p>12:30–13:30 Lunch</p> <p>13:30–15:00 ISA for LCE (Issues) [Agenda Item 5]</p> <p>15:00–15:30 Break</p> <p>15:30–17:00 ISA for LCE (Issues) [Agenda Item 5]</p>	<p><b>Board Session (4)</b> 09:00–17:00</p> <p>09:00–10:30 Fraud (Outreach Feedback) [Agenda Item 6]</p> <p>10:30–11:00 Break</p> <p>11:00–12:00 Fraud (Issues) [Agenda Item 6]</p> <p>12:00–13:00 Going Concern (Issues) [Agenda Item 7]</p> <p>13:00–14:00 Lunch</p> <p>14:00–15:30 Going Concern (Issues) [Agenda Item 7]</p> <p>15:30–16:00 Break</p> <p>16:00–17:00 Going Concern (Issues) [Agenda Item 7]</p>	<p><b>Board Session (5)</b> 08:00–13:00</p> <p align="center"><b>Before Start of Plenary Session</b></p> <p>08:00–09:30 ED-500 – Reading time and opportunity to engage with Audit Evidence TF</p> <p align="center"><b>Plenary Session</b></p> <p>09:30–10:30 Audit Evidence (Approval of ED) [Agenda Item 2]</p> <p>10:30–11:00 Break</p> <p>11:00–13:00 Strategy 2024-2027 (Consultation Paper) [Agenda Item 8]</p> <p>13:00 Lunch</p>
<p><b>Task Force Meetings / Other</b></p> <p>👥 Audit Evidence TF – 17:15-19:30</p>	<p><b>Task Force Meetings / Other</b></p> <p>👥 IASB Liaison WG – 7:30-8:30</p>	<p><b>Task Force Meetings / Other</b></p> <p>👥 Audit Evidence TF – 12:30-13:30</p> <p>👥 LCE TF – 17:15-19:00</p>	<p><b>Task Force Meetings / Other</b></p> <p>📄 Updated Draft of ED-500 available by 13.00</p> <p>👥 Going Concern TF – 17:15-18:15</p>	<p><b>Task Force Meetings / Other</b></p> <p>None</p>

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

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

ⓘ The Disruptive Technologies session will comprise feedback to the Board on recent work undertaken by Staff, views from the Board, as well as breakout groups. Details about the breakout groups will be shared closer to the meeting.