

SUMMARY OF IAASB WORK PLAN

Projects or Initiatives	Targeted Milestones	
	2026	2027
Post-Implementation Review of ISA 540 (Revised) ¹	Recommendations	
Post-Implementation Review – Public Interest Entity– Joint SSBs Action		Revisit Public Interest Entity definition
Maintenance of The ISA for Less Complex Entities	Exposure Draft	Final Standard
Audit Evidence and Risk Response	Exposure Draft	Final Standard
ISRE 2410 ²	Exposure Draft	Final Standard
Technology Quality Management Workstream	Action Plan Work commences	Ongoing Work
Other Standards in the ISA 500-Series	Project Proposal Exposure Draft	Post-exposure development
Post-Implementation Review of ISA 315 (Revised 2019) ³		Information Gathering
ISA 320 – Materiality in Planning and Performing an Audit		Information Gathering

¹ International Standard on Auditing (ISA) 540 (Revised), *Auditing Accounting Estimates and Related Disclosures*

² International Standard on Review Engagements (ISRE) 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*

³ ISA 315 (Revised 2019), *Identifying and Assessing the Risks of Material Misstatement*

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Projects or Initiatives	Targeted Milestones	
	2026	2027
Collective Investment Vehicles and Pension Funds	Non-authoritative Materials	
Firm Culture and Governance	Non-authoritative Materials and Other Initiatives; Firm Culture and Governance framework	Non-authoritative Materials and Other Initiatives; Firm Culture and Governance framework
Exploring Extending the Impact of the Code to All Preparers of Sustainability Information		Terms of Reference and Information Gathering
Role of the CFOs	Information Gathering; Report and Recommendations	
Development of Profession-Agnostic Independence Standards for Sustainability Assurance Engagements not Within the Scope of Part 5	Information Gathering; Report and Recommendations	
Business Relationships		Terms of Reference and Information Gathering
Audit firm – Audit Client Relationship		Terms of Reference and Information Gathering
Post-Implementation Review – Non-compliance with Laws and Regulations	Information Gathering; Report and Recommendations	
Post-Implementation Review – Restructured Code	Information Gathering; Report and Recommendations	
Post-Implementation Review – Long Association Phase 2		Terms of Reference
Post-Implementation Review – Non-Assurance Services and Fees		Terms of Reference

Post-Implementation Review – Public Interest Entity - Joint SSBs' Action		Terms of Reference
Post-Implementation Review – Engagement Team - Group Audit Independence		Terms of Reference