

## Summary Work Plan for 2024-2027 – Updated (March 2026)

*Changes compared to the previous version (September 2025) are described in Italic text for each item*

Projects or Initiatives	Targeted Milestones			
	Work Plan for 2024-2027		Beyond	
	2026	2027	2028	2029
<b>PIR – ISA 540 (Revised)</b> <i>Unchanged (Q4 2026 target for completion)</i>	Recommendations			
<b>The ISA for LCE – First Maintenance Project</b> <i>Unchanged (Q2 2027 target for Final)</i>	Exposure Draft	Final Standard		
<b>ISRE 2410</b> <i>Moved out by 3 months (Q2 2027 target for Final)</i>	Exposure Draft	Final Standard		
<b>Audit Evidence and Risk Response</b> <i>Unchanged (Q4 2027 target for Final)</i>	Exposure Draft	Final Standards		
<b>ISA 500-Series – Revising ISAs 501 and 505</b> <i>Unchanged (Q1 2028 target for Final)</i>	Project Proposal; Exposure Draft	Respond to Feedback	Final Standard	
<b>Technology Quality Management Workstream</b> <i>Development of non-authoritative material (NAM) in accordance with the proposed Action Plan</i>	Action Plan; Develop NAM	Guide Series Completed	[TBD]	
<b>PIR – ISA 315 (Revised 2019)</b> <i>Moved up by 3 months (Q1 2028 target for completion)</i>	Information Gathering	Consultation; Feedback	Recommendations	
<b>Definition of PIE for the ISQMs and ISAs</b> <i>Unchanged – commence in coordination with IESBA</i>		Information Gathering	Recommendations	
<b>Materiality – Revising ISA 320</b> <i>Planned for commencement in 2027</i>		Information Gathering; Project Proposal	Exposure Draft	Final Standard
<b>ISSA 5000 Implementation Support</b> <i>Planned deliverables completed by Q4 2026</i>	Develop Deliverables	Ongoing Monitoring <sup>1</sup>	...	...
<b>Other Subject Matter-Specific Assurance Engagements</b> <i>Added to work plan</i>	Information Gathering <sup>2</sup>	[TBD]	...	...

<sup>1</sup> The IAASB will continue to monitor developments of international relevance, including being alert to matters that may affect the consistent performance of quality engagements. The IAASB stands ready to respond to such matters whether through standard setting, non-authoritative material or other actions.

<sup>2</sup> Information gathering to better understand the landscape of other subject matter-specific assurance engagements, including assurance on digital reporting tagging (e.g., XBRL). This will inform the Board regarding the proximity of such engagements to general-purpose external reporting and, therefore, the IAASB remit. The results will inform the Board's work plan decisions about possible standard-setting projects or other actions.