

TECHNOLOGY QUALITY MANAGEMENT EXPERT GROUP

TERMS OF REFERENCE

April 2026

Introduction and Purpose

1. The International Auditing and Assurance Standards Board (IAASB) has established a Technology Quality Management Expert Group (hereafter referred to as the Tech QM Expert Group) to support the IAASB's Technology Quality Management Workstream in developing non-authoritative material in accordance with the approved [Action Plan](#).
2. The Tech QM Expert Group brings together relevant and diverse perspectives and provides balanced and informed input on the development of non-authoritative material aimed at supporting the consistent and effective application of the IAASB's quality management standards in circumstances where technological tools enabled by emerging technologies are used in audit and assurance engagements (collectively, engagements).
3. The Tech QM Expert Group achieves this purpose by:
 - Providing technical or directional input on the proposed scope, structure, and prioritization of topics, as well as the content of proposals.
 - Offering perspectives on practical implementation challenges and scalability and proportionality considerations.
 - Assisting in identifying areas where further clarification or illustration would be most beneficial, and contributing to the content in this regard.
 - Providing feedback on draft materials and contributing to the drafting of such materials, as applicable, throughout the development process.
4. The Tech QM Expert Group does not have decision-making authority, and its input does not replace the responsibilities of IAASB staff or the IAASB's deliberation or approval of material.

Organizational Structure

Membership

5. The Tech QM Expert Group will consist of approximately 15–16 volunteer members drawn from relevant experts in audit practice and other stakeholder groups, including innovation leaders from firms of varying sizes, audit regulation and oversight, securities regulation, third-party technology providers, preparers of financial information and academia.
6. Members are appointed in an individual capacity and are expected, in meetings, to express their individual views unless it is explicitly stated that those views reflect the positions of the organizations with which they are associated. Members are encouraged to engage within their organizations and wider networks to help inform the views they share at Tech QM Expert Group meetings. Because members serve in a personal capacity, substitutions are not accepted.

7. Members may bring one technical advisor to each meeting. Given the number of participants, and in the interest of keeping virtual discussions as intimate and interactive as possible, participants attending in the capacity of technical advisors should remain off-camera during meetings and observe only. Technical advisors will, however, have access to the meeting materials so that they are well placed to support the member they accompany.
8. Members will continue to serve on the Tech QM Expert Group based on mutual agreement between IAASB leadership and the individual member at the time of appointment and, thereafter, at least annually.
9. The IAASB may, at its discretion, invite one or more individuals or representatives of organizations to attend and participate in a specific meeting where their contribution would be useful to the topic under discussion. In that capacity, they may participate in discussions on the same basis as members for purposes of that meeting.

Roles and Responsibilities

10. **Members:** Members will actively participate in meetings, consider different perspectives, and contribute to a constructive and open exchange of ideas. Members may provide input, share views, and assist as contemplated in paragraph 3. In addition, members may contribute to drafting and undertake detailed reviews of proposed non-authoritative material. Members may also be requested to contribute to other Technology Quality Management-related matters, as appropriate.
11. **IAASB Staff:** Staff have responsibility for driving the development of the non-authoritative material, supported by Board oversight and multi-stakeholder input, including input from the Tech QM Expert Group. Staff will moderate and actively participate in discussions of the Tech QM Expert Group. Staff will update the Board on significant input received from the Tech QM Expert Group. Staff will also provide secretariat support, including organizing meetings, preparing agendas, and documenting discussions.
12. **Project Board Members:** Project Board Members assigned to the Tech QM workstream will contribute to Tech QM Expert Group discussions and provide strategic direction to Tech QM workstream staff.

Meetings and Exchange

13. The Tech QM Expert Group will meet virtually on a monthly basis. Ad hoc meetings may also be scheduled, as appropriate, to address specific matters.
14. Meetings will be expected to last approximately three hours. Discussions during meetings will be recorded for note-taking purposes only.
15. Members and their technical advisors will be provided access to a shared site on Microsoft Teams to facilitate, as appropriate, the exchange of information between meetings.
16. Meeting agendas will be distributed in advance. Members may also be invited to provide feedback or perspectives in advance of meetings in order to facilitate discussion.

Amendment or Modification of the Terms of Reference

17. The IAASB may amend, modify, or update these Terms of Reference at its discretion. Any proposed changes will be discussed with members before being finalized. The IAASB will determine when any such changes take effect and arrange for the updated Terms of Reference to be posted on the IAASB's website.