



International Auditing  
and Assurance  
Standards Board

International  
Ethics Standards  
Board for Accountants®

529 Fifth Avenue, New York, NY 10017  
T + 1 (212) 286-9344 F +1 (212) 286-9570  
[www.iaasb.org](http://www.iaasb.org) & [www.ethicsboard.org](http://www.ethicsboard.org)

**Meeting:** Stakeholder Advisory Council (SAC)  
**Meeting Location:** New York, United States of America  
**Meeting Date:** April 29 – 30, 2024

#### Day 1 – Monday April 29, 2024

Presented by	<b>Session A: Opening Remarks</b>
	<i>Welcome and opening remarks by SAC Chair</i>
Time	Alan Johnson (SAC Chair) 8:30 – 8:45
Presented by	<b>Session B: Introduction from the Standard-Setting Boards' Chairs</b>
	<i>This session will provide an overview of SAC and its role, the two Standard Setting Boards (SSBs) and their respective Strategy and Work Plan 2024-2027 (SWP) that were finalized in December 2023.</i>
Time	Gabriela Figueiredo Dias (IESBA Chair) Tom Seidenstein (IAASB Chair) 8:45 – 10:00 (Including 30 min Q&A)
Presented by	Break
	10:00 – 10:30
Presented by	<b>Session C: Sustainability (IAASB and IESBA)</b>
	<i>This joint session will provide an overview of IFEA's work related to Sustainability and the SSBs are seeking views on public interest issues requiring significant decisions by the Boards during the finalization of these projects. The IAASB's Sustainability project is back from public exposure and the IESBA's Sustainability project is out for public exposure.</i>
Time	Claire Grayston (IAASB Principal) Dan Montgomery (IAASB Senior Consultant) Jon Reid (IESBA Principal) Laura Leal (IESBA Principal) Szilvia Sramko (IESBA Principal) 10:30 – 12:00
Time	Lunch
	12:00 – 13:00
Time	<b>Session C: Sustainability (continued)</b>
	13:00 – 14:00 (Including 30 min Q&A)

Presented by	<b>Session D: Going Concern (IAASB)</b>
	<i>The Going Concern project is back from public exposure and the IAASB is seeking views on public interest issues requiring significant decisions by the Board during the finalization of this project.</i>
Time	Kalina Shukarova Savovska (IAASB Principal) 14 :00 – 15 :00 (Including 15 min Q&A)
	Break 15:00 – 15:30
Presented by	<b>Session E: Technology (IAASB and IESBA)</b>
	<i>This joint session will provide an overview of IFEA's work related to Technology. The IAASB is establishing a Technology Position on addressing the impact of technology in the IAASB's standards and is seeking advice on the direction of this project.</i>
Time	Angelo Giardina (IAASB Principal) Jeanne Viljoen (IESBA Senior Manager) 15:30 – 17:00 (Including 30 min Q&A)

## Day 2 – Tuesday April 30, 2024

Presented by	<b>Session F: Firm Culture and Governance (IESBA)</b>
	<i>The IESBA has commenced a new initiative on the topic of Firm Culture and Governance. As part of its initial information gathering, IESBA is seeking input from the SAC on key matters or developments relevant to scope and direction of the initiative, and views on public interest issues. Following update from Staff, the SAC will share views in breakout groups.</i>
Time	Geoff Kwan (IESBA Director) Carla Vijian (IESBA Principal) 9:00 – 9:30
Time	<b>Breakout Discussions</b> 9:30 – 11:00
	Break 11:00 – 11:30
Presented by	<b>Session G: ISA for LCE (IAASB)</b>
	<i>The IAASB approved the final pronouncement of the ISA for LCE in September 2023 and is seeking views relevant to the adoption and implementation of the standard globally.</i>
Time	Jasper van den Hout (IAASB Director) 11 :30 – 12 :30 (Including 30 min Q&A)
	Lunch 12:30 – 13:30



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Presented by	<b>Session H: Extending the scope of the IESBA Code (IESBA)</b>
	<i>As a strategic area of focus under its new SWP, the IESBA will explore the opportunity to extend the impact of the Code through expanding its scope and applicability to individuals who perform the same activities as professional accountants (PAs) but who are not PAs. The IESBA is seeking initial input on this strategic area of focus to help informed the development of two new work streams due to commence in 2025.</i>
Time	Ken Siong (IESBA Program and Senior Director) Geoff Kwan (IESBA Director)
Time	13:30 – 14:30 (Including 15 min Q&A)
Presented by	Break
	14:30 – 15:00
Time	<b>Session I: Closing Remarks</b>
Time	Alan Johnson (SAC Chair)
Time	15 :00 – 15 :30
Presented by	<b>Session J: Private Session</b>
	<i>Session for SAC members only. No public observers.</i>
Time	Alan Johnson (SAC Chair)
Time	15 :30 – 16 :00
Presented by	<b>Session K: Closed Session</b>
	<i>Session for SAC members, SSB Chairs and Staff. No public observers.</i>
Time	Alan Johnson (SAC Chair)
Time	16 :00 – 16 :30

**All time are presented in EDT.**

**The presentation times and length of discussion of topics may vary.**



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### ***Location***

IAASB-IESBA Offices, 5<sup>th</sup> Floor, 529 5<sup>th</sup> Avenue, New York, NY 10017

### ***Cocktail Reception***

A SAC-hosted cocktail reception is planned for Monday, April 29, 2024, immediately following the SAC meeting (17:30 EST). Details will be provided separately.

### ***Breakfast and Lunch***

A light breakfast and lunch will be served in the meeting area.

### ***IESBA Members***

Chair: Figueiredo Dias

Vice-Chair: Endsley

### ***IESBA Staff***

Program and Senior Director: Siong

Project Staff: Biek, Kwan, Leal, Reid, Sramko, Vijian, Viljoen

### ***IAASB Members***

Chair: Seidenstein

Vice-Chair: Jackson

### ***IAASB Staff***

Program and Technical Director: Botha

Project Staff: Baumgaertener Dutang, Diu, Espinal-Rae, Giardina, Grayston, Kotze, Mansour, Montgomery, Nkosi, Raiche, Shukarova Savovska, Talatala, van den Hout, Yoshimura

### ***PIOB Observer***

Robert Buchanan