

Meeting: IAASB Consultative Advisory Group (CAG)

Meeting Location: New York, United States of America

Meeting Dates: March 7–8, 2023

Agenda Item C

Assurance on Sustainability Reporting – Cover and Report Back

Objectives of Agenda Item

1. The objectives of this Agenda item are to:
 - (a) Report back on Representatives' comments made at the September 2022 IAASB CAG meeting.
 - (b) Update Representatives on the IAASB's progress made in developing an overarching standard for assurance engagements on sustainability information, and obtain Representatives' views on certain key matters.

Project Status

2. The IAASB approved a [Project Proposal](#) to develop an overarching standard on sustainability assurance engagements at the September 2022 Board meeting. Following the approval of the project proposal, the IAASB has focused work for this project on drafting proposed ISSA 5000.¹ Draft definitions, along with draft requirements and application material for parts of the proposed standard that address the priority areas identified in the project proposal, were presented to the IAASB at the [December 2022 meeting](#) (Agenda Item 7).
3. Since September 2022, the IAASB has undertaken extensive engagement with key stakeholders, including the Financial Stability Board, the International Organization of Securities Commissions, the European Commission, the United States Securities Exchange Commission, the International Forum of Independent Audit Regulators, the Committee of European Auditing Oversight Bodies, the International Sustainability Standards Board (ISSB), the Global Reporting Initiative, the Global Public Policy Committee, the Forum of Firms, International Organization for Standardization and AccountAbility.
4. The IAASB has also engaged with sustainability assurance practitioners and experts through two [IAASB Reference Groups](#), one comprising assurance professionals not from accounting firms and the second comprising professionals from accounting firms. The reference groups have each met twice since the September CAG meeting. Input from these reference groups on key issues has helped to inform the work of the Sustainability Assurance Task Force (Task Force.)
5. The IAASB's engagement with these key stakeholders underlines the significant global interest in the progress of the IAASB in developing an overarching standard and the demand for this standard, given the rapid regulatory developments in key jurisdictions, most notably the European Union.

¹ Proposed International Standard on Sustainability Assurance™ (ISSA) 5000 *General Requirements for Sustainability Assurance Engagements*.

6. The **Appendix** to this paper provides a history of previous discussions with the IAASB and the CAG on this topic.

Way Forward

7. A draft of proposed ISSA 5000, including all requirements and application material, will be presented at the March 2023 Board meeting. The draft includes revisions to address Board directions and decisions in December 2022. The introduction (which will include the scope and applicability of the proposed standard) and illustrative assurance reports will be presented at the June 2023 IAASB meeting.

IAASB CAG Discussion in March 2023

8. For purposes of the IAASB CAG discussion in March 2023, the Task Force has prepared a presentation (see **Agenda Item C.1**) which summarizes the progress in the development of proposed ISSA 5000 and highlights identified priority areas and other key areas for the development.

Matters for IAASB CAG Consideration:

1. Representatives are asked for their views on the following priority areas:
 - Limited assurance versus reasonable assurance;
 - Suitability of criteria;
 - The scope of the engagement;
 - Evidence;
 - The entity's system of internal control; and
 - Practitioner's materiality.
2. Representatives are asked for their views on the following other key areas:
 - Definitions – see **Agenda Item C.2** Proposed ISSA 5000 draft definitions for reference purposes;
 - Quality management; and
 - Reporting.
3. Representatives are asked for any other matters related to proposed ISSA 5000 that the Task Force should consider.

Report Back

9. Extracts from the September 2022 IAASB CAG meeting minutes relevant to assurance on sustainability, as well as an indication of how the Task Force or the IAASB has responded to the Representatives' comments, are included in the table below.

Representatives' Comments	Task Force / IAASB Response
DRAFT PROJECT PROPOSAL TO DEVELOP AN OVERARCHING STANDARD ON SUSTAINABILITY ASSURANCE	
<p>Mr. Dalkin (Chair) noted the tremendous progress which has been made with the project and asked the CAG to consider whether the project is going in the right direction to support the public interest.</p>	<p>Support noted.</p>
<p>Messrs. Cela, Ishiwata, Rees, Thompson and Yoshii, and Mss. Blomme and Altbaum strongly supported the project to develop a standard, noting its importance in serving the public interest. Messrs. Cela, Rees and Thompson and Ms. Blomme specifically supported the approach in the project proposal and the progress towards a challenging and ambitious timeline. Mr. Rees added that the project is a key part of getting sustainability disclosure reporting on a par with the financial reporting. Mr. Cela and Ms. Blomme specifically supported the project objectives. In particular, Mr. Cela supported that the standard will be standalone, based on ISAE 3000 (Revised),² and also the other materials, for example, ISAs³ and EER Guidance⁴, which he considered should result in a quality standard. Mr. Yoshii agreed with covering all sustainability topics, all reporting mechanisms and all reporting standards, in order to accommodate diverse sustainability information frameworks. He noted investor demand for high quality assurance on sustainability is increasing and considered that investors will be the main users of assurance information, but supported targeting a wider range of stakeholders. He noted that considering that all reporting standards are covered, he supports the inclusion of all assurance practitioners, as well as accountants.</p>	<p>Point noted.</p> <p>Mrs. Provost acknowledged the overall support for the IAASB's work, including the project plan.</p>

² ISAE 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*

³ International Standards on Auditing.

⁴ *Non-Authoritative guidance on Sustainability and Other Extended External Reporting Assurance Engagements* (EER Guidance)

Representatives' Comments	Task Force / IAASB Response
<p>Mr. Rees commented on the IAASB's timelines, noting the steps already taken to move at pace, which are reflected in the design of the project and encouraged the IAASB to continue to look for ways to maintain that momentum and pace, whilst respecting due process. He questioned whether there are things, such as additional meetings and leveraging off the consultative group's intellectual property, that can be done to keep the pace going, noting it is important for this project.</p>	<p>Point noted.</p> <p>Mrs. Provost noted that the main public interest issue is timeliness, so the Sustainability Assurance Working Group (now Task Force) is continuing to progress the project at pace, whilst not over-burdening staff.</p> <p>In order to help expedite drafting of the proposed ISSA 5000, the IAASB has put in place a drafting team comprising three Technical Advisors to IAASB members, along with IAASB staff, who have each been working closely with a Task Force member to draft the standard.</p> <p>The IAASB has also been conducting ongoing targeted outreach with key stakeholders and the two reference groups to inform the drafting by enabling issues of concern to be raised and considered prior to exposure.</p>
<p>Mr. Hansen questioned if the focus of the project will be firstly on reasonable assurance as opposed to limited assurance and Mr. Yoshii suggested that although proposed ISSA 5000 will cover both limited assurance and reasonable assurance, a more realistic response may be for the first priority to be given to the development of criteria for limited assurance. Ms. Altbaum and Mr. Hansen supported the standard covering both limited and reasonable assurance. Ms. Blomme noted that there can be a mixture of limited and reasonable assurance in the same engagement, but it is more common to see the progression from no assurance, to limited assurance and eventually the end goal of reasonable assurance engagements. She questioned whether a standard which deals with both limited and reasonable assurance in one standard is the most practical approach. She suggested instead stakeholders are calling for a building block approach, or at least a clear sign posting within the standard, whether specific parts of it relate to limited assurance, reasonable assurance or are applicable to both. She</p>	<p>Point noted.</p> <p>Mrs. Provost explained that the standard will cover both limited and reasonable assurance and that the requirements for limited and reasonable assurance will be flagged, by using "L" or "R" preface for the different requirements, respectively.</p> <p>The drafting of the standard presented to the IAASB in December 2022 and the further drafting that will be presented in March 2023 clearly distinguish between limited and reasonable assurance. In the draft standard to be presented in March, requirements specific to limited or reasonable assurance are presented in tabular format side by side (in the same manner as ISAE 3000 (Revised)), and application material specific to limited or reasonable assurance are signposted with an "L" or "R" suffix to the paragraph number. The Task Force anticipates that this will enable the requirements and application material for</p>

Representatives' Comments	Task Force / IAASB Response
suggested that unless that was clear, it could be quite confusing and not as practical.	limited and reasonable assurance to be readily identified as necessary.
<p>Ms. Blomme noted that the areas which stakeholders most struggle with are when the subject matter includes narrative and forward-looking information. She suggested that this would indicate that these should be priority areas and asked if the Sustainability Assurance Working Group is considering these areas. Ms. Peters highlighted that forward looking and qualitative information, arose in response to the ISSB's⁵ exposure drafts S1⁶ and S2⁷, which both asked questions with respect to whether the information was verifiable and enforceable. She recommended that the IAASB look at the Appendix to the CFA Institute's response to S1, as it provided a listing of challenges related to verifiability. She noted that this document also included the definitions of materiality within and outside the financial statements, using enterprise value and the difference between the forward-looking information and the qualitative nature of the information.</p>	<p>Point noted.</p> <p>Ms. Provost agreed that verifiability has been important for the project and the IAASB would continue interaction with the ISSB in this regard. She further noted that narrative and forward-looking information will be addressed in the standard, even though they are not priority areas and that the EER Guidance provides a lot of relevant material.</p> <p>Proposed ISSA 5000 addresses further considerations regarding qualitative information and forward-looking information in Part 3 <i>Acceptance and Continuance of the Assurance Engagement</i>, Part 4 <i>Evidence and Documentation</i>, Part 7 <i>Responding to Assessed Risks of Material Misstatement</i> and Part 8.1 <i>Accumulation and Consideration of Identified Misstatements</i>. In addition, Part 5 <i>Planning</i> covers materiality considerations for qualitative information.</p>
<p>Ms. Blomme raised the issues arising from the preconditions needed to be able to provide assurance and the impact on assurance reports on sustainability reporting, if those preconditions are not met. She noted that there is an expectation that because sustainability reporting will be much less robust, this will lead to many more qualifications or disclaimers in the assurance reports than is usual in auditor's reports on financial reporting. She asked, as this will need specific attention, whether this will be part of the project or will be covered in the next phase. Ms. Altbaum considered that reporting needs to be covered as a significant element for users to have confidence in the reported information, to understand the work that has been done and what the opinion means. She explained that there may be reports</p>	<p>Point noted.</p> <p>Mrs. Provost noted that preconditions and scope will be addressed as a priority area.</p> <p>As the proposed standard addresses all stages of an assurance engagement on sustainability information, it covers all of these matters raised by the CAG in Part 3 <i>Acceptance and Continuance of the Assurance Engagement</i> and Part 9 <i>Reporting</i>. In particular, Part 3 addresses the practitioner's response if the preconditions are not met, including the criteria or framework not being suitable, which is a priority area in the project proposal.</p>

⁵ International Sustainability Standards Board

⁶ Exposure Draft Proposed IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information*

⁷ Exposure Draft Proposed IFRS S2 *Climate-related Disclosures*

Representatives' Comments	Task Force / IAASB Response
<p>with a mix of limited and reasonable assurance as well as modifications due to scope limitations. Ms. Altbaum supported that the standard would be suitable across all reporting frameworks, subject to the acceptability of the frameworks, as she is concerned that confidence would be undermined if assurance practitioners rushed to provide assurance when the reporting standard does not truly support reasonable assurance because the requirements are not well specified as a basis for assurance. She suggested that the standard needs to address the suitability of the framework and, in doing so, that the IAASB needs to continue to work closely with the ISSB to support development of auditable sustainability standards so that the IAASB can develop robust assurance standards. Mr. Yoshii suggested that, although all reporting standards will be covered, the ISSB standards should be given priority, considering the wide scope of their publication, the timing of development and the high level of investors' needs. Mr. Yoshii highlighted that assurance should not only cover whether the content of individual sustainability information is properly reported, but also whether the reporting is in accordance with the framework established by the standards. He provided the example, if reporting standards and the framework requires a disclosure of material information that will lead to increasing of medium to long term corporate value, then the company's materiality judgment also needs to be subject to assurance. He suggested that assurance should address that not only favorable, but also unfavorable material information is disclosed.</p>	<p>Characteristics of suitable criteria include neutrality, which requires a balanced disclosure of both favorable and unfavorable information.</p> <p>Part 3 also addresses the entity's "materiality judgment" by requiring evaluation of the appropriateness of the scope of the sustainability information expected to be reported (which will be the result of the entity's process to identify reporting topics, or "materiality process"). Part 9, which will be presented to the Board for the first time in March 2023, addresses reporting, including when the practitioner's conclusion is required to be modified and circumstances when limited and reasonable assurance conclusions are covered in the same assurance report.</p> <p>The proposed standard will be framework neutral, so will encompass any sustainability reporting frameworks that provide suitable criteria, including those that address the impacts of the entity on sustainability or the impacts of sustainability on the entity or both.</p> <p>In January 2023 the IAASB established a Sustainability Standard Setters Liaison Working Group (SSSLWG). The SSSLWG is responsible for supporting the IAASB's efforts in collaborating and cooperating with the sustainability reporting standard-setters.</p>
<p>Mr. Ishiwata expects the Sustainability Assurance Working Group to continue to collaborate and engage widely with stakeholders, keeping in mind a balance between timeliness and due process. He raised the need to ensure that ongoing outreach activities are effective and efficient in the limited time. He noted that the coordination with other standard-setters and regulators, focusing on the priority areas, carried out at the right time is important. Additionally, he observed that non-accounting assurance providers also provide sustainability assurance and sometimes do not refer to</p>	<p>Point noted.</p> <p>Mrs. Provost noted that the IAASB is doing a lot of outreach, but that needs to be balanced with drafting the standard given limited resources. The standard needs to be able to be applied by other professionals from different professions and cover different jurisdictions. She also noted that the IAASB has a Reference Group for other assurance providers which come from diverse regions and professions. In addition, geographic</p>

Representatives' Comments	Task Force / IAASB Response
<p>ISAE 3000 (Revised), instead using other assurance standards, which means that outreach to ISO and Accountability at an early stage is crucial. He suggested that diversity in both the Sustainability Assurance Working Group and Reference groups is important, especially taking into account the jurisdictional differences, so it is crucial to have diverse members in terms of market development and geographic location. Ms. Altbaum noted that sustainability has quickly become a topic of global importance, and its reliability is a key issue for many stakeholders, including banks, which need reliable information from their customers in order to make informed lending and investment decisions, and the entity, to be able to measure and manage their own climate related financial risks. Mr. Rees drew attention to the dialogue and engagement highlighted in the project proposal, that's already going on between the IAASB and the ISSB. He noted that the ISSB appreciated the IAASB comment letter on the initial exposure draft. He advised, on behalf of the IFRS Foundation, that the ISSB now is fully operating, with the board considering the feedback on the two initial exposure drafts that were published in March. He stated that the ISSB is aiming to keep up the momentum and pace that they have been operating at and will discuss in public the major key issues that have been raised by stakeholders on those expose drafts by the end of this year.</p>	<p>diversity will be considered in determining the composition of the Task Force.</p>
<p>Ms. Altbaum raised the point that materiality is a key concept in sustainability-related financial information reporting because it drives management decisions about what information needs to be presented and disclosed. She added that if there is a single materiality in the assurance standard then guidance will be needed due to needing to consider the value chain.</p>	<p>Point noted.</p> <p>Materiality is one of the priority areas identified in the project proposal (see para 25(f)), including materiality in the context of narrative and qualitative information. This priority area is addressed in <i>Part 5: Planning</i> and <i>Part 8.1: Accumulation and Consideration of Identified Misstatements</i> of proposed ISSA 5000.</p>
<p>Ms. Altbaum observed that the IAASB is not paying particular attention to the risk of greenwashing and drew attention to the need to address this risk. She noted her</p>	<p>Point noted.</p>

Representatives' Comments	Task Force / IAASB Response
<p>understanding that the IAASB draft revision of the standard on fraud in an audit of the financial statements, does not address this specific issue, although this risk is not very different from other sources of potential barriers in auditing. She suggested that greenwashing could be addressed in guidance, on risk assessment and work effort. Mr. Ishiwata noted the importance of greenwashing to wider stakeholders and so, he encouraged the IAASB to consider incorporating, even partially, the concepts and provisions of current ISA 240,⁸ noting that it is under revision.</p>	<p>Mrs. Provost responded that greenwashing has been adequately covered for the time being by the IESBA guidance.</p> <p>Fraud is addressed in the proposed standard to be presented to the IAASB in March 2023, most notably in Part 2: <i>Fundamental Concepts, General Principles and Overarching Requirements</i>, Part 6: <i>Risks of Material Misstatement</i> and Part 7: <i>Responding to Assessed Risks of Material Misstatement</i>.</p>
<p>Ms. Peters noted that ISSB exposure draft S1 allows the information to be located and cross referenced in multiple locations, which will make it very hard for investors to understand what comprises the complete set of sustainability standards, how the statement of compliance matches that information and whether the assurance report goes alongside it. She suggested that in development of the standard the IAASB needs to consider the more detailed thinking that has been done on this issue, as it is a very important consideration for investors.</p>	<p>Point noted.</p> <p>The IAASB addressed this point in the comment letter submitted to the ISSB regarding S1 and S2.</p> <p><i>Part 9: Reporting</i> that will be presented to the IAASB in March 2023 addresses the identification of the sustainability information assured.</p> <p>Mrs. Provost responded overall that the material matters raised by the CAG will be considered by the Sustainability Assurance Working Group in pursuing the project.</p>
STRUCTURE AND DRAFTING APPROACH	
<p>Mr. Sobel supported the structure and Mr. Thompson welcomed adopting a flow in the proposed standard that is similar to that of the ED-ISA for LCE.⁹</p>	<p>Support noted.</p>
<p>Mr. Thompson queried whether, and if so how, SMEs and Less Complex Entities are being, or will be factored into this project, as it is critical that they be carefully considered from the outset. He asked whether the IAASB would be embracing the CUSP drafting principles</p>	<p>Point noted.</p> <p>Mrs. Provost noted that LCEs and SMEs need to be addressed and that CUSP¹⁰ principles will be applied.</p>

⁸ ISA 240, *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*

⁹ Exposure Draft of Proposed *International Standard on Auditing for Audits of Financial Statements of Less Complex Entities* (ISA for LCE)

¹⁰ CUSP are the IAASB's Complexity Understandability Scalability Proportionality Drafting Principles and Guidelines.

Representatives' Comments	Task Force / IAASB Response
<p>right from the start, suggesting that a simple, scalable standard that embraces the CUSP principles is going to be in the interests of everybody. He highlighted the developments in the European Union, where it looks likely that in the foreseeable future, many SMEs, may end up having to report in order to fulfill value chain reporting obligations and many others will voluntarily choose to report. He proposed that in order for the standard to be fit for purpose for SMEs, it might require, for example, having a core set of requirements that are applicable to all entities. He suggested that there may be additional requirements that you would layer onto the core requirements for listed entities, public interest entities (PIEs), banks, insurance companies, or others, or another LCE standard may be needed. He underlined that most importantly SMEs are not overlooked.</p>	<p>The proposed standard has been drafted as an overarching standard, which can be applied for all assurance engagements regardless of the size or complexity of the entity, with few differential requirements.</p> <p>A review will be undertaken after the March 2023 IAASB meeting regarding application of the draft CUSP principles and guidelines.</p>
<p>Mr. Sobel questioned whether the use of others including internal auditors will be covered by the standard or if practitioners would need to refer to ISA 610.¹¹</p>	<p>Point noted.</p> <p>Mrs. Provost clarified that there will be requirements with respect to the internal audit function in the standard so that practitioners do not need to refer to ISA 610.</p> <p><i>Part 2: Fundamental Concepts, General Principles and Overarching Requirements</i>, which will be presented to the IAASB in March 2023, addresses the practitioner's considerations when using the work of others, including the internal audit function.</p>
<p>Ms. Altbaum noted that the ISSB Standard provides a broad definition of fair value, which is the basis for estimates and which may be a source of uncertainty for assurance practitioners. Mr. Yoshii noted that ISA 540 (Revised)¹² is marked in Agenda Item H-6 for no further consideration, although sustainability information includes a lot of estimates and future oriented information, and so he suggests it needs to be considered.</p>	<p>Point noted.</p> <p>Mrs. Provost indicated that the Task Force would reflect further on ISA 540 (Revised).</p> <p>The Task Force has since addressed different types of information (qualitative versus quantitative, narrative versus numeric, objective versus judgmental, or historical versus forward-looking), which encompasses estimates and may be sources of estimation uncertainty. These matters are addressed</p>

¹¹ ISA 610 (Revised 2013), *Using the Work of Internal Auditors*

¹² ISA 540 (Revised), *Auditing Accounting Estimates and Related Disclosures*

Representatives' Comments	Task Force / IAASB Response
	throughout the standard, including Part 3 <i>Acceptance and Continuance of the Assurance Engagement</i> , Part 4 <i>Evidence and Documentation</i> , Part 5 <i>Planning</i> , Part 6 <i>Risks of Material Misstatement</i> , Part 7 <i>Responding to Risks of Material Misstatement</i> , Part 8 <i>Concluding</i> , and Part 9 <i>Reporting</i> .
Mr. Yoshii noted that ISAE 3000 (Revised) includes requirements for reading other information (see Agenda Item H-5), similar to ISA 720 (Revised), ¹³ but it is not included for consideration. He observed that entities may not be able to afford the financial burden of disclosure of sustainability information, which may include difficult information in the supply chain, and practitioners who provide assurance may also not have sufficient human resources to provide that assurance. He suggested that the consideration of material sustainability information as "other information", may be a realistic alternative to assurance directly on the information.	Point noted. Mrs. Provost indicated that the Task Force would reflect further on ISA 720 (Revised). The proposed standard to be presented to the IAASB in March 2023 addresses other information in <i>Part 8.5: Other Information</i> and <i>Part 9 Reporting</i> , which incorporates concepts from ISA 720 (Revised) that Task Force considered relevant for proposed ISSA 5000.
Mr. Dalkin reflected that the assurance work may need to be done almost exclusively by use of specialists, so he asked whether the IAASB has identified any special consideration which would need to be incorporated.	Point noted. Mrs. Provost observed that specialists are vital in conducting these engagements, as is the wider issue of the competence of the practitioner, which will be covered in the standard. The proposed standard to be presented to the IAASB in March 2023 addresses the competencies of the engagement team and use of experts in <i>Part 2: Fundamental Concepts, General Principles and Overarching Requirements</i> .
Ms. Wolf noted that the risk assessment will be more challenging due to the interconnectivity of the information and reliance on reports of other entities.	Point noted. Mrs. Provost highlighted that risk assessment will need to be integrated into the standard. The proposed standard to be presented to the IAASB Board in March 2023 addresses the

¹³ ISA 720 (Revised), *The Auditor's Responsibilities Relating to Other Information*

Representatives' Comments	Task Force / IAASB Response
	identification and assessment of risks in <i>Part 6: Risks of Material Misstatement</i> .
<p>Mr. Ruthman considered that the structure of the standard as one document may be a barrier to obtaining feedback. He encouraged the Sustainability Assurance Working Group to keep thinking about how to approach due process in such a way that where the work is simply leveraging or applying a principle that already exists, that they don't draw attention to that material such that it distracts from the new guidance or requirements that are being put forward to support the profession and the nature of this work. He suggested that publication of complete standards that go from planning to reporting is not the right answer, as the standards are repetitive.</p>	<p>Point noted.</p> <p>Mrs. Provost acknowledged that the size of the document will be an issue but the standard will be aimed at the over-arching level. She supported the suggestions as part of due process to flag in the proposed standard those principles/words which already exist.</p>

Material Presented – IAASB CAG Papers

Agenda Item C.1 Presentation

Material Presented – IAASB CAG Reference Papers

Agenda Item C.2 Proposed ISSA 5000 – Draft Definitions (For Reference)

Agenda Item C.3 [December 2022 IAASB Board Minutes – Draft](#) (for reference)

Agenda Item C.4 March 2023 Agenda Paper 4 – Sustainability Assurance – Issues Paper

Agenda Item C.5 March 2023 Agenda Paper 4-D – Sustainability Assurance – Proposed ISSA 5000 – Requirements (clean)

Agenda Item C.6 March 2023 Agenda Paper 4-E – Sustainability Assurance – Proposed ISSA 5000 – Requirements (clean)

Project Details and History

Project: Assurance on Sustainability Reporting

Link to IAASB Project Page: [Assurance on Sustainability Reporting](#)

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Summary

	IAASB CAG Meeting	IAASB Meeting
Information Gathering	March 2022	June 2021 March 2022 June 2022
Project Proposal	September 2022	September 2022
Exposure Draft Development		December 2022

IAASB CAG Discussions: Detailed References

Information Gathering	<u>March 2022</u> See IAASB CAG meeting material (Agenda Item G):
Project Proposal	<u>September 2022</u> See IAASB CAG meeting material (Agenda Item H)