

**Meeting:** IESBA  
**Meeting Location:** New York  
**Meeting Date:** September 18-22, 2023

## Agenda Item

# 8

### Technology Working Group (TWG)

#### Objectives

1. To consider a brief update on TWG activities.
2. To engage in a presentation about fraud risks in the digital age.

#### Activities since the June 2023 IESBA Meeting

3. The TWG and Technology Experts Group (TEG) met virtually on July 27, 2023 to discuss TEG's progress on stress-testing the new technology-related [revisions](#). They also discussed whether recent technological developments would warrant further non-authoritative guidance. The TWG will brief the Board on the highlights of that meeting.
4. On July 28, the TWG met virtually to develop the agenda materials for the September Board meeting.

#### Educational Session

5. Mary Breslin, founder of Verracy and TEG member, will provide an educational session on navigating the evolving landscape of business risks and fraud in the technological era. The session will analyze real-world examples and recent trends, illustrating how the convergence of technology and global events creates a dynamic landscape of risks, and how application of the ethics standards addresses these risks.

#### Action Requested

6. IESBA members are asked to consider the update and Ms. Breslin's presentation and share their comments or questions.

#### Material Presented

Agenda Item 8-A                      Technology update  
Agenda Item 8-B                      External presentation