

88th MEETING OF THE INTERNATIONAL ETHICS STANDARDS BOARD FOR ACCOUNTANTS
SEPTEMBER 16-20, 2024

☐ Full Board ☐ Other

AICPA OFFICES, 1345 AVENUE OF THE AMERICAS, 27th FLOOR, NEW YORK, NY 10105, USA

| Mon Sep 16 | Tue Sep 17 | Wed Sep 18 | Thu Sep 19 | Fri Sep 20 |
|--|--|---|---|--|
| 9:00–9:20 Opening Remarks [Agenda Item 1] 9:20–10:20 Sustainability (Common Issues) [Agenda Item 2] 10:20–10:40 Break 10:40–12:40 Sustainability WS1 (IAASB Coordination) [Agenda Item 2] | 10:00–12:00 Sustainability WS2 (Full Review) [Agenda Item 2] 12:00–14:30 Extended Lunch 12:30–14:00 Sustainability & Experts – IAASB-IESBA Coordination (Chairs and Project Teams’ Meeting) ¹ | 9:00–10:00 Sustainability (Joint IESBA- IAASB Plenary) ¹ [Agenda Item J] 10:00–10:45 Break 10:45–12:45 Sustainability WS1 (Full Review) [Agenda Item 2] | 9:00–11:00 Experts (Full Review) [Agenda Item 3] 11:00–11:20 Break 11:20–12:20 Experts (Full Review) | 9:00–11:00 Firm Culture and Governance (Discussion) [Agenda Item 5] 11:00–11:20 Break 11:20–13:00 Firm Culture and Governance (Discussion) 13:00–13:10 Closing Remarks |
| 12:40–13:40 Lunch | | 12:45–13:45 Lunch | 12:20–13:45 Lunch & Reserved (Reading) | 13:10–14:10 Lunch |
| 13:40–15:10 Sustainability WS1 (IAASB Coordination) 15:10–15:30 Break 15:30–16:30 Sustainability WS2 (IAASB Coordination) [Agenda Item 2] 16:30–17:30 Experts (IAASB Coordination) [Agenda Item 3] | 14:30–16:00 Sustainability WS2 (Full Review) 16:00–16:20 Break 16:20–18:00 Sustainability WS1 (Full Review) [Agenda Item 2] | 13:45–14:45 Sustainability WS1 (Full Review) 14:45–15:45 CIVs (Update) [Agenda Item 4] 15:45–16:05 Break 16:05–17:35 CIVs (Update) | 13:45–15:15 Sustainability (Select WS1 and WS2 Issues) [Agenda Item 2] 15:15–15:35 Break 15:35–18:00 Executive Session | |
| TF/WG Meetings <ul style="list-style-type: none"> A&I (12:40–13:40) Sustainability WS1 and WS2 (17:45–19:45) | TF Meetings <ul style="list-style-type: none"> Sustainability WS1 and WS2 (18:15–20:15) | TF Meetings/Other <ul style="list-style-type: none"> Sustainability WS1 and WS2 (12:45–13:45) Board dinner (from 18:45) | TF/WG Meetings <ul style="list-style-type: none"> Experts (18:10–20:00) CIVs (18:10–20:00) | WG Meetings <ul style="list-style-type: none"> Planning Committee (13:10–14:10) FCG (14:15–16:30) |

¹ Held at IFAC offices, 529 Fifth Ave, 5th Floor, New York, NY 10017