Meeting:	IESBA
Meeting Location:	New York
Meeting Date:	March 10-12, 2025

Agenda Item 6

Technology Working Group Update

Objective

1.   To consider an update on the Technology Working Group's[1] (TWG) activities.

Activities Since Previous IESBA Discussion

Technology Experts Group (TEG)

2.   The TEG met virtually[2] to update the TWG on the results of their environmental scanning (i.e., emerging technologies). The TWG will brief the Board on the highlights of the meetings.

Technology Working Group (TWG)

3.   The TWG met virtually[3] since its update in June 2024 to reflect on the environmental scanning update received from the TEG and on the presentation given by Messrs. Gee and Schulman at the June 2024 IESBA meeting.[4]

4.   During the February 2025 call, the TWG discussed the agenda materials for the March Board meeting.

Technology Topics for Consideration

5.   During the meeting, IESBA staff will provide an update to the Board on topics such as:

(a)   The AI Summit held in Paris, February 2025;

(b)   The latest on AI models; and

(c)   Alignment faking in large language models[5].

---

[1]   Members:

- David Clark, Chair, IESBA Technical Advisor
- Tomoyo Imura, IESBA Member
- Paul Muthaura, IESBA Member
- David Wray, IESBA Member

[2]   August 14th, 2024; November 14th, 2024; and February 13th, 2025

[3]   Same dates as TEG meetings

[4]   Refer to Agenda Item 6 of the June 2024 meeting

[5]   Anthropic. "Alignment faking in large language models" Anthropic Research, December 18, 2024

Action Requested

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

Material Presented

Agenda Item 6-A   Technology Working Group Update