

**Meeting:** IESBA Meeting

**Meeting Location:** New York

**Meeting Date:** March 9-12, 2026

## Agenda Item

# 5

### IAASB-IESBA Coordination

#### Objectives of the Session

1. To consider updates on:
  - (a) IAASB–IESBA coordination activities since the March 2025 meeting, including project-specific coordination on ISRE 2410 (Revised)<sup>1</sup> and other IAASB workstreams.
  - (b) The key interoperability themes arising from coordination activities in 2025 and Q1 2026, and the intended focus of **Agenda Item 5-A**.

#### Activities since the March 2025 Meeting

2. IESBA representatives and staff have liaised with the IAASB's various Task Forces and Staff to provide input on specific IAASB projects.
3. IESBA and IAASB Board liaisons and staff also met every quarter throughout 2025 to update each other on workstreams involving coordination, or that might require coordination between the two Boards that are not otherwise covered in the project-specific workstreams.
4. In Q1 2026, the IESBA and IAASB Board liaisons and staff held a virtual meeting to update each other on workstreams involving coordination, or that might require coordination, between the two Boards.
5. The IESBA Board Liaison and staff provided feedback on the revisions proposed in ISRE 2410 (Revised) regarding ethics-related provisions. See further discussion in **Agenda Item 5-A**.
6. IESBA staff also provided feedback on the project proposal addressing the revision of the ISA 500<sup>2</sup> Series audit evidence-related standards (including ISA 501<sup>3</sup> and ISA 505<sup>4</sup>), with a focus on any potential interoperability implications vis-à-vis the IESBA Code. With regard to the proposed revisions of these ISAs, IESBA staff did not identify any matters for the Board's attention for this meeting.

#### Format of the Session

7. Ms. Vijian, IESBA Principal, will update the Board on the coordination activities with the IAASB and introduce **Agenda Item 5-A**, which sets out the matters for IESBA consideration regarding the proposed ISRE 2410 (Revised).

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<sup>1</sup> Proposed ISRE 2410 (Revised), *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*

<sup>2</sup> Proposed ISA 500 (Revised), *Audit Evidence*

<sup>3</sup> Proposed ISA 501 (Revised), *Audit Evidence—Specific Considerations for Selected Items*

<sup>4</sup> Proposed ISA 505 (Revised), *External Confirmations*

## Materials Presented

Agenda Item 5-A          Proposed ISRE 2410 (Revised) – Matters for IESBA Consideration

*For reference*

- ISRE 2410 [Review of Interim Financial Information Performed by the Independent Auditor of the Entity](#)
- [Proposal](#) for a project to revise ISRE 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*

## Action Requested

8. IESBA members are asked for:
  - (a) Any comments or questions regarding the coordination activities since the March 2025 IESBA meeting; and
  - (b) Views on the matters for consideration set out in **Agenda Item 5-A**.