

Session 3 - Other Assurance Engagements

Stakeholder Advisory Council

Claire Grayston, Principal – Non-financial Information Assurance

Kazuko Yoshimura, Senior Manager

New York | October 20, 2026



Theme 1: Assurance Engagements on Systems and Controls

What This is About

- Systems, processes and internal controls relating to:
 - An entity's financial reporting (ICFR), sustainability reporting (ICSR) or other external reporting
 - Operations or compliance (e.g., IT risks, AI, cybersecurity)
- Assurance on:
 - Management's assertions about the entity's systems, processes or internal controls
 - Entity's reporting on controls, including for regulatory filings or compliance
- Reasonable or limited assurance

Key Findings to Date

Current Landscape

- ICFR mandatory in India, Japan and the US
- ISAE 3000 (Revised) and jurisdictional standards used

Stakeholder Feedback and Demand

- Support for further IAASB action - new standard or guidance
- Growing demand for assurance over IT-related systems and controls

Board's Direction in September 2026 Meeting

- Support for action; noting a gap in the ISAE-series because of distinct characteristics not covered in ISAE 3000 (Revised)
- Explore if engagements under Themes 1 and 2 could be addressed together

Theme 2: Assurance Engagements on Controls at a Service Organization

What This is About

- Existing standard – ISAE 3402
 - Relevant to user entities' internal controls over financial reporting
 - Possible broader scope re. non-financial reporting
- Assurance on:
 - Service organization's assertions relating to system description, design and implementation of controls or operating effectiveness
- Only reasonable assurance engagements observed

Key Findings to Date

Current Landscape

- ISAE 3402 widely adopted or equivalent standards used

Stakeholder Feedback and Demand

- Demand in relation to sustainability reporting and IT (incl. AI, cybersecurity and IT risks)
- Demand for modernizing ISAE 3402 or NAM* on application

Board's Direction in September 2026 Meeting

- Strong support for modernizing and broadening ISAE 3402
- Explore addressing Themes 1 and 2 together and modernizing ISAE 3000 (Revised) and ISAE 3402 in tandem

Theme 3: Assurance Engagements to Provide a One-to-many Report

What This is About

- Notion introduced in developing ISSA 5000:
 - An entity commissions an assurance report designed for user entities and their assurance practitioners (e.g., its clients or customers)
- Assurance on information generated or reported by an entity that is relevant to needs of user entities
- Reasonable or limited assurance, but yet to evolve

Key Findings to Date

Current Landscape

- Uncertain; does not yet appear to be established practice

Stakeholder Feedback and Demand

- Demand may emerge to address concerns in ecosystem from the increasing reliance on third-party information
- Standard setting may not be necessary at this time, consider NAM

Board's Direction in September 2026 Meeting

- Mixed views: too early for action; guidance may suffice; importance being underestimated
- Address one-to-many reports on controls under ISAE 3402 (Theme 2)

Theme 4: Assurance Engagements on Various Subject Matters Under ISAE 3000 (Revised)

What This is About

- ISAE 3000 (Revised) as umbrella standard for other assurance engagements
- Wide range of subject matters other than financial position and performance or sustainability matters
 - Reported information itself, including information about, e.g., compliance, controls, performance
- Reasonable or limited assurance

Key Findings to Date

Current Landscape

- 3000* is used globally for a broad range of engagements
- Jurisdiction subject matter-specific standards used with 3000 (or local equivalent) or own standards based on 3000

Stakeholder Feedback

- Assess whether still fit-for-purpose or should be modernized
- Develop NAM on application to emerging subject matters

Board's Direction in September 2026 Meeting

- Preserve umbrella status (cannot be too granular)
- Support for modernizing 3000, but also caution to consider unintended consequences of opening a standard that works well



1. SAC Members views on:

- a) Whether Themes 1 to 4 resonate with their understanding of other assurance engagements being conducted or emerging, the nature of those engagements, and any additional matters for the IAASB to consider about the landscape of other assurance engagements.
- b) Board's initial direction regarding the IAASB's potential role and prioritization of action with respect to these themes.

Other Feedback Received on Forward Looking Information

Current Landscape

- Umbrella standards:
 - ISAE 3000 (Revised) covers prospective information
 - ISSA 5000 content specific to forward looking information
- Subject-matter specific standard:
 - ISAE 3400 *The Examination of Prospective Financial Information*

Stakeholder Feedback

- Rising demand for the preparation of forward-looking information
- Driving need for assurance on forward-looking financial and non-financial information
- Query if IAASB action is needed, such as revision of ISAE 3400.



2. SAC Members views on:

The landscape for and trends that may be relevant to the IAASB in considering its role or potential action with respect to assurance on forward-looking information.

TO LEARN MORE

Follow IAASB & IESBA:



Register and subscribe
for updates @
www.IAASB.org



Register and subscribe
for updates @
www.EthicsBoard.org



@IAASB_News



@Ethics_Board



@International Auditing and Assurance
Standards Board



@IESBA



@International Auditing & Assurance
Standards Board



@IESBA



International Auditing and Assurance Standards Board
AN IFEA BOARD