

Completion of current standard-setting projects	Targeted milestones
<b>Audit</b>	
Audit Evidence (Revision of ISA 500, <i>Audit Evidence</i> )	Exposure Draft: 2022 Completion: 2024
Fraud (Revision of ISA 240, <i>The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements</i> )	Exposure Draft: 2023 Completion: 2024
Going Concern (Revision of ISA 570 (Revised), <i>Going Concern</i> )	Project Proposal: 2022 Exposure Draft: 2022 Completion: 2023
Implications for the IAASB Standards of the International Ethics Standards Board for Accountants' (IESBA) Project, <i>Definitions of Listed Entity and Public Interest Entity</i>	Project Proposal: 2022 Exposure Draft: 2022 Completion: 2023
<b>Reducing complexity and improving understandability</b>	
Reducing complexity and improving understandability Audits of Less Complex Entities – Developing a Separate Standard for Audits of Less Complex Entities	Completion: 2023
Addressing Complexity, Understandability, Scalability and Proportionality (CUSP) – Developing Drafting Principles and Guidelines	Completion: 2022