

Meeting: IESBA
Meeting Location: AICPA Offices, New York
Meeting Date: September 18-22, 2023

Agenda Item

5

IESBA Strategy and Work Plan 2024 - 2027

Objectives of Agenda Item

1. To consider:
 - (a) Significant comments raised by respondents to the IESBA's Consultation Paper (CP), [Proposed Strategy and Work Plan 2024-2027, Towards a More Sustainable Future: Advancing the Centrality of Ethics](#), as well as the Planning Committee's (PC) responses and proposals; and
 - (b) Revisions to the strategy component of the draft Strategy and work Plan (SWP) 2024-2027.

Working Group

2. The Working Group comprises members of the PC:
 - Gabriela Figueiredo Dias, IESBA Chair
 - Laurie Endsley, IESBA Deputy Chair
 - Richard Huesken, IESBA Member
 - Jens Poll, IESBA Member
 - Channa Wijesinghe, IESBA Member

Observer

 - Gaylen Hansen, Chair, IESBA CAG

Activities

3. The IESBA received a total of 44 comment letters to its SWP CP.
4. The PC met via videoconference in August 2023 to consider the feedback received from the respondents to the CP and to develop the agenda material for this meeting.
5. In September 2023, the IESBA Chair and staff obtained feedback from the IESBA Consultative Advisory Group (CAG) on the significant comments raised by respondents to the CP. The IESBA will be briefed on the CAG's input at its September 2023 meeting.

Next Steps

6. The IESBA will consider a 2nd read of the SWP with a view to approving it at its December 2023 IESBA meeting.
7. The remaining timeline for the development of the next SWP is as follows:

Milestone	Expected Timing
Discussion of CP responses and draft SWP with CAG	September 2023
Full IESBA review CP responses and draft SWP	September 2023
IESBA approval of SWP	December 2023
PIOB approval	April 2024
Release of SWP 2024-2027	April 2024

Action Requested

8. IESBA members are asked to:
- (a) Consider significant comments raised by respondents to the CP and the PC’s responses (Agenda Item 5-A); and
 - (b) Provide feedback on the PC proposals (Agenda Item 5-A) and the draft SWP (Agenda Item 5-B).

Material Presented

For Discussion

- Agenda Item 5-A Summary of Significant Comments on Consultation Paper and PC Proposals
- Agenda Item 5-B 1st Read - SWP 2024 – 2027 (Mark-Up from CP)

For Reference

- Agenda Item 5-C.1 SWP – Reference Material – NVivo Respondent Summary Analysis
- Agenda Item 5-C.2 SWP - Reference Material – NVivo Report: Comments to Consultation Paper Q1
- Agenda Item 5-C.3 SWP - Reference Material – NVivo Report: Comments to Consultation Paper Q2
- Agenda Item 5-C.4 SWP - Reference Material – NVivo Report: Comments to Consultation Paper Q3
- Agenda Item 5-C.5 SWP - Reference Material – NVivo Reports: Comments to Consultation Paper Q4
- Agenda Item 5-C.6 SWP - Reference Material – NVivo Reports: Comments to Consultation Paper Q5
- Agenda Item 5-C.7 SWP - Reference Material – NVivo Reports: Comments to Consultation Paper Q6
- Agenda Item 5-C.8 SWP - Reference Material – NVivo Reports: Comments to Consultation Paper Q7
- Agenda Item 5-C.9 SWP - Reference Material – Introductory and Other Comments