

**Supplement Instructions**

This excel summary provides a high-level overview of how content has been allocated across themes for certain questions.

- A tab is included for each question deemed relevant for the September 2023 Board discussion, with the exception of the Introduction and Introductory comments.
- This summary shows the number of respondents by stakeholder group (e.g., number who agreed, agreed with comments" etc.,) that have been allocated to each code. The table expands (using the "+" button) to show categorization by individual respondent.
- For all relevant questions there is an "Level 1" analysis which presents the high-level direction of a question by respondent type.
- For the detailed text of individual comments see the relevant NVIVO Word Reports (Supplements to Agenda Item 5).

Strategy and Work Plan: Summary of Feedback from Respondents

**Question 1**  
 Do you agree with the IESBA's Proposed Strategic Drivers (see pp.9-13)?

Level 1 Analysis

Percentage

48%

45%

0%

0%

0%

7%

Row Labels	Sum of 1.1 Agree	Sum of 1.2 Agree With Comments	Sum of 1.3 Mixed Views	Sum of 1.4 Disagree	Sum of 1.5 Disagree with Comments	Sum of 1.6 No Specific Comment
Accounting Firms	4	5	0	0	0	0
Individuals and Others	1	3	0	0	0	0
Member Bodies and Other Professional Organizations	13	9	0	0	0	0
Monitoring Group	0	1	0	0	0	1
National Auditing Standard Setters	1	1	0	0	0	0
Regulators and Audit Oversight Authorities	2	1	0	0	0	2
<b>Grand Total</b>	<b>21</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

Strategy and Work Plan: Summary of Feedback from Respondents

**Question 2**  
 Do you agree with the IESBA's Proposed Strategic Themes and Proposed Strategic Actions (see pp.13-18)?

<u>Level 1 Analysis</u>		23%	77%	0%	0%	0%	0%
Percentage							
Row Labels	Sum of 2.1 Agree	Sum of 2.2 Agree With Comments	Sum of 2.3 Mixed Views	Sum of 2.4 Disagree	Sum of 2.5 Disagree with comments	Sum of 2.6 No Specific Comment	
Accounting Firms	2	7	0	0	0	0	0
Individuals and Others	0	4	0	0	0	0	0
Member Bodies and Other Professional Organizations	8	14	0	0	0	0	0
Monitoring Group	0	2	0	0	0	0	0
National Auditing Standard Setters	0	2	0	0	0	0	0
Regulators and Audit Oversight Authorities	0	5	0	0	0	0	0
<b>Grand Total</b>	<b>10</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Strategy and Work Plan: Summary of Feedback from Respondents

### Question 3

Do you support the IESBA considering the topics set out in Table B as potential work streams (see pp.22-24)?  
 If so, please also share your views on any specific issues or questions you believe the IESBA should consider under these topics.  
 If not, please explain your reasons.

Level 1 Analysis		11%	77%	0%	5%	7%
Percentage						
Row Labels	Sum of 3.1 Support	Sum of 3.2 Support With Comments	Sum of 3.4 No	Sum of 3.5 No Support With Comments	Sum of 3.6 No comment	
Accounting Firms	0	9	0	0	0	0
Individuals and Others	0	4	0	0	0	0
Member Bodies and Other Professional Organizations	4	15	0	2	1	
Monitoring Group	0	2	0	0	0	0
National Auditing Standard Setters	0	2	0	0	0	0
Regulators and Audit Oversight Authorities	1	2	0	0	2	
<b>Grand Total</b>	<b>5</b>	<b>34</b>	<b>0</b>	<b>2</b>	<b>3</b>	

Strategy and Work Plan: Summary of Feedback from Respondents

**Question 4**  
 Do you believe the IESBA should accelerate or defer any particular ongoing, potential or pre-committed work stream(s) set out in Tables A, B and C? Please explain your reasons.

<u>Level 1 Analysis</u>					
Percentage	82%	0%	7%	11%	0%
Row Labels	Sum of 4.1 Comments with details	Sum of 4.2 Mixed Views	Sum of 4.3 Comments with no preference	Sum of 4.4 No comment	Sum of 4.5 Other comments
Accounting Firms	9	0	0	0	0
Individuals and Others	3	0	0	1	0
Member Bodies and Other Professional Organizations	16	0	2	4	0
Monitoring Group	2	0	0	0	0
National Auditing Standard Setters	2	0	0	0	0
Regulators and Audit Oversight Authorities	4	0	1	0	0
Grand Total	36	0	3	5	0

## Strategy and Work Plan: Summary of Feedback from Respondents

### Question 5

Are there other topics the IESBA should consider as potential new work streams? If so, please indicate whether these topics are more important than the topics identified in Table B (see pp.22-24), and the needs and interests that would be served by undertaking work on such topic(s).

#### Level 1 Analysis

Percentage

48%

34%

18%

Row Labels	Sum of 5.2 Yes with other topics	Sum of 5.3 No other topics	Sum of 5.4 No comment
Accounting Firms	5	3	1
Individuals and Others	1	3	0
Member Bodies and Other Professional Organizations	10	8	4
Monitoring Group	1	0	1
National Auditing Standard Setters	2	0	0
Regulators and Audit Oversight Authorities	2	1	2
<b>Grand Total</b>	<b>21</b>	<b>15</b>	<b>8</b>

**Strategy and Work Plan: Summary of Feedback from Respondents**

**Question 6**  
 The IESBA's proposed Strategy and Work Plan emphasizes the importance of close coordination with its sister Board, the IAASB. Do you have views or suggestions as to how coordination between the IESBA and IAASB could be enhanced to better serve the public interest?

<b>Level 1 Analysis</b>									
<b>Percentage</b>		<b>14%</b>		<b>68%</b>		<b>0%</b>		<b>0%</b>	
<b>Percentage</b>		<b>14%</b>		<b>68%</b>		<b>0%</b>		<b>18%</b>	
<b>Row Labels</b>	<b>Sum of 6.1 Support with no comments</b>	<b>Sum of 6.2 Support with comments</b>	<b>Sum of 6.3 No Support with no comments</b>	<b>Sum of 6.4 No Support with comments</b>	<b>Sum of 6.5 No comment</b>				
Accounting Firms	1	6	0	0	2				
Individuals and Others	1	2	0	0	1				
Member Bodies and Other Professional Organizations	4	15	0	0	3				
Monitoring Group	0	2	0	0	0				
National Auditing Standard Setters	0	2	0	0	0				
Regulators and Audit Oversight Authorities	0	3	0	0	2				
<b>Grand Total</b>	<b>6</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>8</b>				

## Strategy and Work Plan: Summary of Feedback from Respondents

### Question 7

Do you have comments on any other matters addressed in this Consultation Paper or any significant matters not covered that you believe the IESBA should consider in finalizing the SWP 2024-2027?

#### Level 1 Analysis

Percentage

27%

73%

Row Labels	Sum of 7.1 Other matters	Sum of 7.2 No comments
Accounting Firms	1	8
Individuals and Others	1	3
Member Bodies and Other Professional Organizations	8	14
Monitoring Group	1	1
National Auditing Standard Setters	1	1
Regulators and Audit Oversight Authorities	0	5
<b>Grand Total</b>	<b>12</b>	<b>32</b>