IESBA International Ethics Standards Board for Accountants®

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Meeting: IESBA

Meeting Location: Nashville, Tennessee

Meeting Date: September 12-16, 2022

Agenda Item

9

IESBA Strategy and Work Plan 2024 - 2027

Objectives of Agenda Item

1. To consider significant comments raised by respondents to the IESBA's Strategy and Work Plan (SWP) 2024-2027 Survey (the Survey)
2. To provide input to the Planning Committee's (PC) initial analysis.

Working Group

3. The Working Group comprises members of the PC:
   - Gabriela Figueiredo Dias, IESBA Chair
   - Caroline Lee, IESBA Deputy Chair
   - Richard Huesken, IESBA Member
   - Jens Poll, IESBA Member

   Observer

   - Gaylen Hansen, Chair, IESBA CAG

Activities

4. The PC held a videoconference in Q3 2022 and liaised via email to develop the agenda material for this meeting.
5. During the first week of September 2022, the IESBA Chair and senior IESBA staff will meet with senior representatives from the following stakeholders to, amongst other matters, seek views on the IESBA's strategic areas of focus for its next strategy period:
   - American Institute of Certified Public Accountants
   - CFA Institute
   - International Monetary Fund
   - World Bank

Next Steps

6. Following the September 2022 IESBA meeting:

- The IESBA Chair and staff will seek views from the IESBA CAG on the significant comments raised by respondents to the Survey, taking into account the September 2022 IESBA discussion.
- The IESBA staff will seek input from IFAC's Professional Accountants in Business Advisory Group (PAIBAG) with respect to the strategic focus on raising the bar of PAIBs' ethical behavior.
- The PC will discuss with the International Auditing and Assurance Standards Board (IAASB) PC at a joint-PC meeting matters of coordination relating to the development of the two Boards' SWP 2024 -2027.

7. The PC will develop the draft SWP Consultation Paper for the Board's consideration at the November-December 2022 IESBA meeting.

8. The remaining timeline for the development of the next SWP is as follows:

Milestone	**Expected Timing**
First read draft SWP consultation paper (CP)	December 2022
IESBA approval of SWP CP	March 2023
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	March/April 2024
Release of SWP 2024-2027	April 2024

Action Requested

9. IESBA members are asked to:

   (a) Consider significant comments raised by respondents to the Survey

   (b) Provide input to the matters for IESBA consideration set out in **Agenda Item 6-A**, taking into account the Board's discussions on the Sustainability Working Group's proposed way forward and the Technology Working Group's Phase 2 fact-finding report.

Material Presented

For Discussion

Agenda Item 9-A SWP - Summary of Responses to Strategy Survey & Initial PC Analysis

For Reference

Agenda Item 9-B.1 SWP - Reference Material - Comments to Survey Q1

Agenda Item 9-B.2 SWP - Reference Material - Comments to Survey Q2

Agenda Item 9-B.3 SWP - Reference Material - Comments to Survey Q3

Agenda Item 9-B.4	SWP - Reference Material - Comments to Survey Q4
Agenda Item 9-B.5	SWP - Reference Material - Comments to Survey Q5
Agenda Item 9-B.6	SWP - Reference Material - Comments to Survey Q6
Agenda Item 9-B.7	SWP - Reference Material - Comments to Survey Q7
Agenda Item 9-B.8	SWP - Reference Material - Comments to Survey Q8
Agenda Item 9-B.9	SWP - Reference Material - Comments to Survey Q9
Agenda Item 9-B.10	SWP - Reference Material - Comments to List of Potential Projects
Agenda Item 9-B.11	SWP - Reference Material – Introductory and Other Comments