

### Draft IESBA Work Plan 2025-2027

**Table 1: IESBA Work Plan 2025**

This work plan outlines suggested milestones or deliverables each quarter for ongoing and new work streams in 2025. It also includes other activities to highlight the resources needed to accomplish proposed projects and initiatives.

Projects/Initiatives	2025			
	Q1	Q2	Q3	Q4
Sustainability	Rollout	Rollout	Rollout	Rollout
Use of Experts	Rollout	Rollout	Rollout	Rollout
CIVs, Pension Funds and Investment Company Complexes	Approve Consultation Paper (CP)	Update	Full review of CP	Fact-finding Report and Recommendations
Firm Culture and Governance – Standard Setting Work Stream	Global roundtables	Global roundtables and Discussion	First Read	Approve Exposure Draft
Firm Culture and Governance – Non-Authoritative Material (NAM) Work Stream		Update	NAM	NAM
NOCLAR Post-implementation Review (PIR) <sup>1</sup>			Discussion	Update
Development of Profession-Agnostic Independence Standards for Sustainability Assurance not Within the Scope of IIS in Part 51			Discussion	Project Proposal
Role of the CFO and Other Senior Professional Accountants in Business <sup>1</sup>			Discussion	Discussion
<b>Other Activities</b>				
Adoption and Implementation Working Group (A&I WG) – Sustainability and Use of Experts <sup>1</sup>	Discussion	Discussion	Discussion	Discussion
Technology Working Group (TWG)	Discussion		Discussion	

<sup>1</sup> Commencement of new commitment

Projects/Initiatives	2025			
	Q1	Q2	Q3	Q4
IESBA-IAASB Coordination	Update		Update	
Emerging Issues Oversight Committee (EIOC)	Discussion		Discussion	
Outreach	Ongoing	Ongoing	Ongoing	Ongoing
Develop NAM	Ongoing	Ongoing	Ongoing	Ongoing

**Table 2: Summary Illustrative IESBA Work Plan 2026-2027**

This illustrative work plan is designed to outline potential milestones or deliverables at a general level for 2026 and 2027. The nature and timing of these milestones and deliverables may be subject to change. Additionally, the IESBA might identify and prioritize new topics that need its attention during this period. Other activities included emphasizes resources needed to accomplish all proposed projects and initiatives.

Projects/Initiatives	Anticipated Demand on Resources	Milestones	
		2026	2027
CIVs, Pension Funds and Investment Company Complexes	H	ED	Final pronouncement
Firm Culture and Governance	H	Final pronouncement	Rollout
Development of Profession-Agnostic Independence Standards for Sustainability Assurance not Within the Scope of Part 5	M	ED	Final pronouncement
Role of the CFO and Other Senior Professional Accountants in Business	M	Fact-finding Report and Recommendations	TBD
Exploring Extending the Impact of the Code to All Preparers of Sustainability Information	M	Fact-finding Report and Recommendations	TBD
Business Relationships	H	Fact finding	Fact-finding Report and Recommendations
Audit Firm-Audit Client Relationship	M		Fact finding

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IESBA Meeting (December 2024)

Projects/Initiatives	Anticipated Demand on Resources	Milestones	
		2026	2027
			Report and Recommendations
NOCLAR PIR	M	Report and Recommendations	TBD
Restructured Code PIR	M	Fact finding	Report and Recommendations
Long Association PIR Phase 2	M	Fact finding	Report and Recommendations
Strategy & Work Plan 2028-2032	M	Strategy survey	Consultation Paper and Final SWP
NAS and Fees PIR	H		Fact finding
PIE PIR	M		Fact finding
ET-GA PIR	M		Fact finding
<b>Other Activities</b>			
A&I WG	M	Discussion	Discussion
TWG	L	Discussion	Discussion
IESBA-IAASB Coordination	L	Ongoing	Ongoing
EIOC	L	Discussion	Discussion
Outreach	M	Ongoing	Ongoing
Develop NAM	L	Ongoing	Ongoing