

Adoption & Implementation Working Group – Action Plan

The tables below set out proposed activities to promote A&I in relation to the launch of the IESBA’s Sustainability and Experts Standards, additional implementation and capacity building materials to be published progressively during 2025, and stakeholder engagement. Whilst this action plan identifies proposed activities, it does not preclude additional activities being undertaken.

A. Launch and Accompanying Materials

A joint launch of the IESBA Sustainability and Experts Standards and IAASB’s ISSA 5000¹ is planned around mid-January 2025, assuming IOB completes certification of the IESBA standards by then. The launch plan will include a dedicated webpage on the International Foundation for Ethics and Audit website directing users to the IESBA’s and IAASB’s respective websites for further information and materials.

Material	Details	Responsibility	Timing
Standards	<ol style="list-style-type: none"> 1. <i>International Ethics Standards for Sustainability Assurance (including International Independence Standards) (IESSA)</i> 2. Other Revisions to the Code Relating to Sustainability Assurance and Reporting 3. Revisions to the Code on <i>Using the Work of an External Expert</i> (Experts) 	IESBA staff	Launch
Basis for Conclusions	Separate Basis for Conclusions for: <ol style="list-style-type: none"> 1. IESSA and Other Revisions to the Code for Sustainability Assurance and Reporting 2. Experts Technical documents to assist practitioners and other stakeholders, such as regulators, to understand the IESBA’s rationale for key decisions in finalizing the standards.	IESBA members & IESBA staff	Launch
Fact Sheets	<i>Overarching Fact Sheet (Joint publication with IAASB)</i>	IESBA staff and Comms	Launch

¹ International Standard on Sustainability Assurance 5000 *General Requirements for Sustainability Assurance Engagements* (ISSA 5000).

Material	Details	Responsibility	Timing
	<p>To set out a summary of the IESBA’s package of standards and provide stakeholders with an easy-to-use reference source to facilitate their high-level understanding of how the newly released standards interrelate.</p> <p><i>Specific Fact Sheets</i></p> <p>To address each set of standards individually: the IESSA; Sustainability Reporting; and Experts. These fact sheets are intended to be concise, easy-to-read, factual reference sources that provide a high-level summary or overview of content and key characteristics of the standards, such as being framework-neutral and profession-agnostic.</p>		
At a Glance	To provide a more detailed overview of the IESSA and Experts standards. The “at a glance” documents will walk stakeholders through the standards, highlighting the key provisions.	IESBA staff and Comms	Launch
Videos	Short video series on what stakeholders need to know about the IESSA and Experts .	IESBA staff and Comms	Launch

B. Additional Implementation and Capacity Building Materials

Additional implementation and capacity building materials are anticipated to be developed and published progressively during 2025.

Material	Details	Responsibility	Timing
Webinars	Technical webinars to provide educational and training guidance on technical matters and to address the ‘why’ and ‘how’ on selected topics.	IESBA staff and Comms	Q1 2025
Presentation material	A standard slide deck for use by IESBA members and staff and stakeholders in their A&I activities.	IESBA staff and Comms	Q1 2025
IESSA Implementation Guide	<p>The IESSA is completely new, and there is a wide range of interested stakeholders, including non-accountant assurance practitioners.</p> <p>The guide will highlight the scope, context and objectives of the new standard, and explain key concepts, practitioner’s responsibilities, and key requirements, including material on</p>	IESBA staff and Comms	Q1-Q2 2025

Material	Details	Responsibility	Timing
	<p>specific topics, for example, NOCLAR, group sustainability assurance engagements and the determination of components, and using the work of another practitioner.</p> <p>Consideration is being given to developing separate guides for PAs and non-accountant assurance practitioners, with the latter guide including greater detail and to potentially leverage/repurpose existing material on the Code.</p>		
FAQs	<p>New FAQs addressing key matters that have been identified through outreach, responses to the Sustainability and Experts Exposure Drafts, and Task Force and Board deliberations as challenging or requiring further clarification for:</p> <ol style="list-style-type: none"> 1. IESSA and Other Revisions to the Code for Sustainability Assurance and Reporting 2. Experts 	IESBA staff	Q2 2025
Joint Guidance / FAQs	The IESBA and IAASB are alert to the opportunity to develop joint FAQs on matters of common interest under both sets of standards, for example, in relation to the matters of coordination, including group engagements and the determination of components.	IESBA & IAASB staff and Comms	Q2 2025
Other Non-Authoritative Material (NAM)	The A&I WG will assess the need for additional NAM, such as case studies to deepen the understanding of the matters covered by, and to assist with implementation of, the IESBA Sustainability and Experts Standards.	A&I WG & IESBA staff	Q3-Q4 2025
IESBA Web Page	Further develop the IESBA's Sustainability focus page for the tool-kit of implementation and capacity building material.	IESBA staff and Comms	Ongoing

C. Ongoing Stakeholder Engagement Activities and Partnerships

The A&I WG recognizes the importance of maintaining existing, and developing new, stakeholder relationships and partnerships to maximize A&I of the IESBA Sustainability and Experts Standards.

Stakeholder	Engagement Activities and Partnerships	Responsibility	Timing
IFAC	Liaise and coordinate with IFAC as it supports IESBA's roll-out plan for the IESBA Sustainability and Experts Standards in its ongoing activities on adoption and	A&I WG & IESBA staff	Ongoing

Stakeholder	Engagement Activities and Partnerships	Responsibility	Timing
	implementation, which includes facilitation of the translation and reproduction of the standards and other materials.		
IAASB	The IESSA and Experts standards and ISSA 5000 are closely linked and form integral components of the global sustainability standards infrastructure. ² The two Boards undertook extensive coordination activities to ensure that the standards are aligned and interoperable. Close coordination activities with the IAASB will continue to promote the A&I of the respective standards.	IESBA staff	Ongoing
Sustainability reporting standard setters	<p>Consider developments relating to global sustainability reporting standards, including ISSB and GRI standards, as well as major regional standards such as the ESRs in the EU.</p> <p>The IESBA is already engaging with ISSB on matters of mutual interest. In partnership with IFAC, national standard setters (NSS) and others, the A&I WG will monitor jurisdictional adoption or public consultation on mandatory or voluntary sustainability reporting based on the ISSB standards or other sustainability reporting standards. Significant markets adopting sustainability reporting standards are potential first candidates for adoption of the IESBA Sustainability and Experts Standards.</p>	A&I WG & IESBA staff	Ongoing
International Accreditation Forum (IAF)	In February 2024, the IESBA and IAF announced a strategic partnership to advance the use of the IESSA to underpin trust in the assurance of sustainability information. This partnership encompasses collaboration with the IAF to support training of accreditation bodies and conformity assessment bodies to apply the IESSA. Close coordination with the IAF will focus on implementation materials required, such as the IESSA Implementation Guide and training programmes, to assist the IAF with A&I and capacity building.	IESBA staff	Ongoing
Regulators and standard setters	Outreach to international regulators / standard setters (e.g., IFIAR and IOSCO) and regional and jurisdictional regulators (e.g., CEAOB, national securities regulators and national or	IESBA members, A&I	Ongoing

² See ISSA 5000, paragraph 6 – ISSA 5000 is premised on the basis that sustainability assurance practitioners are subject to the provisions of the IESBA Code related to sustainability assurance engagements (which will incorporate the IESSA and Experts standards), or requirements that are at least as demanding.

Stakeholder	Engagement Activities and Partnerships	Responsibility	Timing
	regional assurance oversight authorities). These stakeholders provide unique public interest perspectives on what may be required for adoption and effective implementation.	WG & IESBA staff	
Jurisdictional and National Standard Setters (NSS)	<p>The IESBA-NSS group consists of the bodies that will adopt or advocate for the adoption of the IESBA Sustainability and Experts Standards. In addition, these bodies have a wealth of knowledge, experience and expertise that are invaluable to the IESBA.</p> <p>Possible partnerships with certain NSS to assist with the development of NAM. In addition, NSS will be part of an ‘early feedback’ mechanism to share information regarding any A&I challenges different jurisdictions are facing with the new standards.</p>	IESBA members & IESBA staff	Ongoing
Other partnerships	Continue to foster relationships and partnerships with organizations, including the United Nations Trade and Development and the Pan-African Federation of Accountants (PAFA), to assist the IESBA raise awareness and promote A&I.	A&I WG & IESBA staff	Ongoing
Sustainability Reference Group (SRG)	Subject to the IESBA SRG’s concurrence, continue to engage with the SRG to provide valuable input into the development of implementation support materials.	IESBA staff	Q1-Q4 2025

D. Other Stakeholder Engagement and Partnership Opportunities

The A&I WG has identified initial potential stakeholders that are either global or from WG members’ regions/jurisdictions, including professional bodies representing both PAs and non-accountant assurance practitioners, to raise awareness about IESBA’s mandate, role and the IESBA Sustainability and Experts Standards and to build partner support. The WG encourages IESBA members to contribute to this engagement in their respective regions/jurisdictions and welcomes input from IESBA members to identify other potential stakeholders.