

Meeting: IESBA
Meeting Location: New York
Meeting Date: December 2 – 6, 2024

Agenda Item 5

IESBA Adoption & Implementation Working Group Terms of Reference and Action Plan

Objective of Agenda Item

1. To consider:
 - (a) The proposed Terms of Reference for the “IESBA Adoption & Implementation Working Group” (A&I WG); and
 - (b) The A&I WG’s proposed Action Plan.

Working Group

2. At the June 2024 IESBA meeting, the IESBA agreed to establish a working group to develop a strategic approach to support adoption and implementation of its standards and related capacity building. The A&I WG was subsequently established in July 2024 and consists of the following IESBA members:
 - Amarjeet Singh, Chair
 - Saadiya Adam
 - Vania Borgerth
 - Rania Uwaydah Mardini
 - David Wray

The A&I WG is supported by Deepa Agarwal, IESBA Technical Advisor, Jon Reid, IESBA Principal, and Elaine Cahoon, IESBA Staff Fellow.

Working Group Activities Since Previous Board Meeting

3. The A&I WG met in October and November 2024 to develop its proposed strategy (as set out in the proposed Terms of Reference – **Agenda Item 5-A**) and approach and activities (as set out in the proposed Action Plan – **Agenda Item 5-B**).

Action Requested

4. IESBA members are asked to:
 - (a) Agree the Terms of Reference in **Agenda Item 5-A**; and
 - (b) Provide views on the A&I WG's proposed approach and activities set out in **Agenda Item 5-B**.

Material Presented

Agenda Item 5-A Proposed A&I WG Terms of Reference

Agenda Item 5-B Proposed A&I WG Action Plan