

Adoption & Implementation Working Group (A&I WG) – Updated Action Plan

The tables below set out proposed activities to promote A&I, including 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. The tables incorporate updates from the A&I WG’s [Proposed Action Plan](#) that was considered at the December 2024 IESBA meeting, including the status of proposed activities and updated information on existing activities. The tables also highlight new activities added to the plan. Whilst this action plan identifies proposed activities, it does not preclude additional activities being undertaken.

A. Launch and Accompanying Materials

The joint launch of the IESBA Sustainability and Experts Standards and IAASB’s ISSA 5000¹ occurred January 27, 2025. A dedicated webpage on the International Foundation for Ethics and Audit (IFEA) website directs users to the IESBA’s and IAASB’s respective websites for further information and materials.

Material	Details	Responsibility	Status & Timing
Standards	<ol style="list-style-type: none"> <i>International Ethics Standards for Sustainability Assurance (including International Independence Standards)</i> (IESSA) Other Revisions to the Code Relating to Sustainability Assurance and Reporting Revisions to the Code on <i>Using the Work of an External Expert</i> (Experts) 	IESBA members & staff	Completed
Basis for Conclusions	Separate Basis for Conclusions for: <ol style="list-style-type: none"> IESSA and Other Revisions to the Code for Sustainability Assurance and Reporting 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 & staff	Completed

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

Material	Details	Responsibility	Status & Timing
Fact Sheets	<p>Joint IESBA/IAASB Fact Sheet</p> <p>Sets out the IESBA's package of standards and provides stakeholders with an easy-to-use reference source to facilitate their high-level understanding of how the newly released standards interrelate with ISSA 5000.</p> <p><i>Specific Fact Sheets</i></p> <p>Address each set of standards individually: the IESSA; Sustainability Reporting; and Experts. These fact sheets are concise, easy-to-read, factual reference sources that provide a high-level overview of content and key characteristics of the standards, why the standards were developed, who will be impacted, and expected impacts of the standards.</p>	IESBA staff and Comms	Completed
Technical Overview of the Standards	<p>The Technical Overviews provide a more detailed overview of the IESSA and Experts standards, walk stakeholders through the standards and highlight the key provisions.</p>	IESBA staff and Comms	Completed
Videos	<p>Short video series on the IESBA's Sustainability and Experts Standards.</p>	IESBA staff and Comms	Completed

B. Additional Implementation and Capacity Building Materials

Additional implementation and capacity building materials will be developed and published progressively during 2025.

Material	Details	Responsibility	Status & Timing
Webinars	<p>The following webinars were held, providing educational and training guidance on technical matters and to address the ‘why’ and ‘how’ on selected topics:²</p> <ol style="list-style-type: none"> 1. IESBA’s mission regarding sustainability reporting and assurance and the sustainability reporting-related revisions to the Code. 2. Key topics in the IESSA. 3. Deep dive into the IESSA’s International Independence Standards. 4. High-level overview of the Experts standard. <p>The webinar recordings and slides will be available for stakeholders on the IESBA’s website.</p>	IESBA staff and Comms	<p>Completed</p> <p>Sustainability – Feb 18-27</p> <p>Experts – Mar 3-4</p>
Presentation material	A standard slide deck for use by IESBA members and staff and stakeholders in their A&I activities.	IESBA staff and Comms	Completed
FAQs on the Value Chain and Group Engagements	Given the current focus on value chain matters, the first “volume” of FAQs will focus on assurance work at the value chain and group engagements.	IESBA members & staff	<p>NEW</p> <p>In progress</p> <p>Early April</p>
Summary of Prohibitions in the IESSA	Adapt the current IESBA publication Summary of Prohibitions in the IESBA Code Applicable to Audits of Public Interest Entities for the equivalent provisions in the IESSA. The summary will highlight the non-assurance services, relationships, interests, or circumstances that are prohibited with respect to sustainability assurance engagements of PIEs. The document will also contain annotations for prohibitions applicable to non-PIEs.	IESBA staff	<p>NEW</p> <p>In progress</p> <p>Q2 2025</p>

² Each webinar was held twice to ensure that different global time zones were appropriately covered.

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FAQs on Other Topics	Other FAQs addressing key matters identified through outreach, responses to the Exposure Draft, and Task Force and Board deliberations as challenging or requiring further clarification to be addressed in the following additional volumes and estimated publication dates: <ol style="list-style-type: none"> 1. Sustainability Reporting (Apr 30) 2. IESSA – Ethics and Independence (May 15) 	IESBA members & staff	Planned Q2 2025
Joint Guidance / FAQs	The IESBA and IAASB staff 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	Planned Q2 2025
Investors and the corporate governance community	Development of material specific for investors and the corporate governance community to demonstrate the impacts and benefits of the IESSA and sustainability reporting revisions to the extant Code for those specific stakeholder groups.	IESBA staff	NEW Planned Q2 2025
IESSA Implementation Guide	The IESSA is completely new, and there is a wide range of interested stakeholders, including non-accountant assurance practitioners. Accordingly, consideration is being given to focusing the implementation guide on non-accountant assurance practitioners. 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 specific topics, for example, NOCLAR, group sustainability assurance engagements and the determination of components, and using the work of another practitioner.	IESBA staff and Comms	Planned Q3 2025

Material	Details	Responsibility	Status & Timing
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	Planned Q3-Q4 2025
IESBA Web Page	Update the IESBA's Sustainability focus page for the tool-kit of implementation and capacity building materials.	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	Status
IFAC	<p>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 A&I. IFAC's activities include facilitation of the translation and reproduction of the standards and other materials. IESBA staff have the following touch points with IFAC:</p> <ul style="list-style-type: none"> • Regular IESBA/IFAC A&I meetings; • IFAC and SSB meetings on sustainability A&I; and • Quarterly meetings and updates on adoption status. 	A&I WG & IESBA staff	Ongoing
IAASB	The IESSA and Experts standards and ISSA 5000 are closely linked and form integral components of the global sustainability standards infrastructure. ³ The two Boards undertook extensive coordination activities to ensure that the standards are aligned and interoperable.	IESBA & IAASB staff	Ongoing

³ 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	Status
	<p>Close coordination activities with the IAASB will continue to promote the A&I of the respective standards. To facilitate this, the IESBA and IAASB staff have established a staff A&I working group which will meet monthly to coordinate on A&I initiatives, including the development of joint A&I materials, planning of outreaches, and consideration of A&I feedback received from stakeholders.</p>		
<p>Sustainability reporting standard setters</p>	<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>	<p>A&I WG & IESBA staff</p>	<p>Ongoing</p>
<p>International Accreditation Forum (IAF)</p>	<p>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 will encompass 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 an IESSA Implementation Guide and training programmes, to assist the IAF with A&I and capacity building.</p> <p>IESBA staff will meet with IAF representatives in London on February 27-28, 2025 to discuss the IAF's mapping of its current ethics requirements for sustainability assurance engagements to the IESSA and to clarify and address key issues. IESBA staff will provide a report-back on this engagement at the March 2025 IESBA meeting.</p>	<p>IESBA staff</p>	<p>Ongoing</p>

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Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
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 regional assurance oversight authorities). These stakeholders provide unique public interest perspectives on what may be required for adoption and effective implementation.	IESBA members, A&I WG & IESBA staff	Ongoing
Jurisdictional and National Standard Setters (NSS)	<p>The IESBA-NSS group represents the most active NSS around the world. These NSS 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 to support the implementation of the IESBA Sustainability and Experts Standards. 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> <p>An update on the IESBA’s work supporting the A&I of the IESBA’s Sustainability and Experts Standards will be discussed at the May 7, 2025 NSS meeting and feedback will be sought from NSS representatives on potential A&I issues or challenges.</p>	IESBA members & staff	Ongoing
Other partnerships	Continue to foster relationships and partnerships with organizations, including the United Nations Trade and Development (UNCTAD) 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)	As determined at the December 2024 IESBA meeting, the SRG will continue during 2025 to provide valuable input into the development of implementation support materials.	IESBA staff	Q1-Q4 2025

Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
Association of Chartered Certified Accountants (ACCA)	ACCA is a global professional accounting body offering the Chartered Certified Accountant qualification. IESBA staff are exploring the following opportunities with ACCA: <ul style="list-style-type: none"> • Recording for the ACCA sustainability conference in April 2025. • Article on the IESSA for ACCA's AB Magazine. • Expanding on the ACCA's "<i>Ethical dilemmas in an era of sustainability reporting</i>" by applying the sustainability provisions in the Code. • Video as part of ACCA's series of videos for Global Ethics Day. 	IESBA staff	NEW Ongoing

D. Other Stakeholder Engagement and Partnership Opportunities

The A&I WG has further developed its stakeholder engagement map and identified 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.