

## Adoption & Implementation Working Group (A&I WG) – Updated Action Plan – June 2025

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 [Updated Action Plan](#) that was considered at the March 2025 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 5000<sup>1</sup> occurred on January 27, 2025. A dedicated [Global Assurance and Ethics Standards: Trust in Sustainability](#) webpage on the International Foundation for Ethics and Audit (IFEA) website directs users to IESBA's and IAASB's respective websites for further information and materials.

Material	Details	Responsibility	Status & Timing
<b>Standards</b>	<ol style="list-style-type: none"> <li><a href="#">International Ethics Standards for Sustainability Assurance (including International Independence Standards)</a> (IESSA)</li> <li><a href="#">Other Revisions to the Code Relating to Sustainability Assurance and Reporting</a></li> <li>Revisions to the Code on <a href="#">Using the Work of an External Expert</a> (Experts)</li> </ol>	IESBA Members & Staff	Completed Q1 2025
<b>Basis for Conclusions</b>	Separate Basis for Conclusions for: <ol style="list-style-type: none"> <li><a href="#">IESSA and Other Revisions to the Code for Sustainability Assurance and Reporting</a></li> <li><a href="#">Experts</a></li> </ol>	IESBA Members & Staff	Completed Q1 2025

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

Material	Details	Responsibility	Status & Timing
	Technical documents to assist practitioners and other stakeholders, such as regulators, to understand the IESBA's rationale for key decisions in finalizing the standards.		
<b>Fact Sheets</b>	<p><a href="#">Joint IESBA/IAASB Fact Sheet</a></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 <a href="#">IESSA</a>; <a href="#">Sustainability Reporting</a>; and <a href="#">Experts</a>. 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 & Comms	Completed Q1 2025
<b>Technical Overview of the Standards</b>	The Technical Overviews provide a more detailed overview of the <a href="#">IESSA</a> and <a href="#">Experts</a> standards, walk stakeholders through the standards and highlight the key provisions.	IESBA Staff & Comms	Completed Q1 2025
<b>Videos</b>	<a href="#">Short video series</a> on IESBA's Sustainability and Experts Standards.	IESBA Staff & Comms	Completed Q1 2025

## 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
<b>Webinars</b>	<p>The following webinars were held, providing educational and training guidance on technical matters and to address the ‘why’ and ‘how’ on selected topics:<sup>2</sup></p> <ol style="list-style-type: none"> <li>1. IESBA’s mission regarding sustainability reporting and assurance and the sustainability reporting-related revisions to the Code.</li> <li>2. Key topics in the IESSA.</li> <li>3. Deep dive into the IESSA’s International Independence Standards.</li> <li>4. High-level overview of the Experts standard.</li> </ol> <p>The webinar recordings and slides are available for stakeholders at <a href="#">IESBA Global Webinars - Ethics in Sustainability and Using the Work of an External Expert</a>.</p>	IESBA Staff & Comms	<p>Completed Q1 2025</p> <p>Sustainability – Feb 18-27</p> <p>Experts – Mar 3-4</p>
<b>Presentation material</b>	A standard slide deck for use by IESBA members and staff and stakeholders in their A&I activities.	IESBA Staff & Comms	Completed Q1 2025
<b>IESBA Staff Questions &amp; Answers (Q&amp;As) on the IESSA</b>	IESBA Staff Q&As addressing key matters identified through outreach, responses to the Exposure Draft, and Task Force and Board deliberations as challenging or requiring further clarification for the ethics and independence standards in the IESSA.	IESBA Members & Staff	UPDATED In progress Q2 2025

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

Material	Details	Responsibility	Status & Timing
<b>Summary of Prohibitions in the IESSA</b>	Adapt the current IESBA publication <a href="#">Summary of Prohibitions in the IESBA Code Applicable to Audits of Public Interest Entities</a> 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	In progress Q2 2025
<b>IESBA Staff Q&amp;As on Sustainability Reporting and Experts</b>	IESBA Staff Q&As addressing key matters identified through outreach, responses to the Exposure Draft, and Task Force and Board deliberations as challenging or requiring further clarification for:  1. Sustainability Reporting; and 2. Using the Work of an External Expert	IESBA Members & Staff	UPDATED In Progress Q2 2025
<b>Joint Guidance / FAQs</b>	The IESBA and IAASB staff are developing joint FAQs on matters of coordination under both sets of standards, including group engagements and the determination of components.	IESBA & IASSB Staff	UPDATED In Progress Q2 2025
<b>Sustainability Video Series</b>	Series of short whiteboard videos providing:  1. An overview of IESBA's new Sustainability and Experts Standards;  2. A brief case study applying ethics requirements on pressure with respect to sustainability reporting; and  3. A brief case study applying independence requirements on non-assurance services in the IESSA.	IESBA Comms & Staff	NEW In progress Q2 2025

Material	Details	Responsibility	Status & Timing
<b>Comparative Code Guidance</b>	Guidance comparing the requirements and application material in Part 4A to Part 5 (IESSA) of the Code to highlight differences between the Parts and incremental requirements from Part 4A for practitioners under the IESSA.	IESBA Staff	NEW In progress Q2 2025
<b>Investors and the corporate governance community</b>	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	UPDATED Now planned for Q3 2025
<b>IESSA Implementation Guide</b>	<p>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.</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 specific topics, for example, NOCLAR, group sustainability assurance engagements and the determination of components, and using the work of another practitioner.</p>	IESBA Staff & Comms	UPDATED On hold pending further developments with IAF
<b>Other Non-Authoritative Material (NAM)</b>	The A&I WG will assess the need for additional NAM, such as case studies on group and non-assurance services provisions, to deepen the understanding of the matters covered by, and to assist with implementation of, the IESBA Sustainability and Experts Standards. Consideration will be given to exploring opportunities to collaborate with jurisdictional standard setters (JSS).	A&I WG & IESBA Staff	Planned Q3-Q4 2025

Adoption and Implementation Working Group – Updated Action Plan  
*IESBA Meeting (June 2025)*

Material	Details	Responsibility	Status & Timing
IESBA Web Page	Update the IESBA's Sustainability focus page for the tool-kit of implementation and capacity building materials.	IESBA Staff & 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
<b>IFAC</b>	<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&amp;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 Staff:</p> <ul style="list-style-type: none"> <li>• Regular IESBA/IFAC A&amp;I meetings;</li> <li>• IFAC and SSB meetings on sustainability A&amp;I; and</li> <li>• Quarterly meetings and updates on adoption status.</li> </ul>	A&I WG & IESBA Staff	Ongoing
<b>IAASB</b>	<p>The IESSA and Experts standards and ISSA 5000 are closely linked and form integral components of the global sustainability standards infrastructure.<sup>3</sup> The two Boards undertook extensive coordination activities to ensure that the standards are aligned and interoperable.</p> <p>Close coordination activities with the IAASB will continue to promote the A&amp;I of the respective standards. To facilitate this, the IESBA and IAASB staff have established a staff A&amp;I working group which meet monthly to coordinate on A&amp;I initiatives, including the development of joint A&amp;I materials, planning of outreaches, and consideration of A&amp;I feedback received from stakeholders.</p>	IESBA & IAASB Staff	Ongoing
<b>Sustainability reporting standard setters</b>	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.	A&I WG & IESBA staff	UPDATED Ongoing

<sup>3</sup> 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
	In partnership with IFAC, JSS 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.		
<b>International Sustainability Standards Board (ISSB)</b>	<p>IESBA representatives are engaging with ISSB and IAASB representatives on matters of mutual interest, including promoting the benefits of a global sustainability reporting, assurance and ethics ecosystem and the trilogy of standards.</p> <p>Joint IESBA/ISSB/IAASB meetings were held on April 10 and May 13, 2025 and the next meeting will be in late June/early July 2025.</p> <p>The ISSB will release a jurisdictional profile in June 2025.</p>	A&I WG & IESBA staff	NEW Ongoing
<b>International Accreditation Forum (IAF)</b>	<p>In February 2024, the IESBA and IAF announced a <a href="#">strategic partnership</a> to advance the use of the IESSA to underpin trust in the assurance of sustainability information. This envisages collaboration with the IAF to support training of accreditation bodies and conformity assessment bodies to apply the IESSA, and coordination on implementation materials required, such as an IESSA Implementation Guide and training programs, to assist the IAF with A&amp;I and capacity building.</p> <p>IESBA Staff met 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 provided a report-back on this engagement at the March 2025 IESBA meeting.</p> <p>IESBA Staff and IAF representatives have continued to liaise on the IAF's mapping since the March 2025 IESBA meeting. IAF is currently considering the way forward with respect to its mapping and framework development due to</p>	IESBA Staff	UPDATED Ongoing



Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
	changes in the external environment, including the impact of the European Union's Omnibus legislation. Further discussions will be held between IESBA Staff and IAF representatives in the coming months.		
<b>Regulators and standard setters</b>	Outreach to international regulators / standard setters (e.g., International Forum of Independent Audit Regulators (IFIAR) and International Organization of Securities Commissions (IOSCO)) and regional and jurisdictional regulators (e.g., Committee of European Auditing Oversight Bodies (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
<b>Jurisdictional Standard Setters</b>	<p>The IESBA-JSS group represents the most active JSS around the world. These JSS have a wealth of knowledge, experience and expertise that are invaluable to the IESBA.</p> <p>Possible partnerships with certain JSS to assist with the development of NAM to support the implementation of the IESBA Sustainability and Experts Standards. In addition, JSS will be part of an 'early feedback' mechanism to share information regarding any A&amp;I challenges different jurisdictions are facing with the new standards.</p> <p>An update on the IESBA's work supporting the A&amp;I of the IESBA's Sustainability and Experts Standards was provided at the May 7, 2025, IESBA-JSS meeting and feedback was sought from JSS representatives on potential A&amp;I issues or challenges and possible capacity building opportunities, including the development of NAM.</p>	IESBA Members & Staff	UPDATED Ongoing
<b>Other partnerships</b>	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

Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
<b>Sustainability Reference Group (SRG)</b>	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
<b>Association of Chartered Certified Accountants (ACCA)</b>	<p>ACCA is a global professional accounting body offering the Chartered Certified Accountant qualification. IESBA and ACCA collaborated on a <a href="#">“Trust in sustainability reporting”</a> article on the IESSA and enhanced ethical provisions for sustainability reporting which was included in ACCA's May 2025 AB Magazine.</p> <p>IESBA staff are working on the following opportunities with ACCA:</p> <ul style="list-style-type: none"> <li>Expanding on the ACCA's <i>"Ethical dilemmas in an era of sustainability reporting"</i> by applying the sustainability provisions in the Code.</li> <li>Video as part of ACCA's series of videos for Global Ethics Day.</li> </ul>	IESBA Staff	UPDATED Ongoing
<b>IESSA Implementation Monitoring Advisory Group (IIMAG)</b>	The A&I WG provided feedback on the composition of the IIMAG. The IIMAG is a technical group of experts to provide insights and advice to the IESBA on any implementation issues or challenges relating to the IESSA. The A&I WG will select the IIMAG members based on the general criteria set out in the IIMAG's Terms of Reference. IESBA Staff will liaise and coordinate between the IIMAG and A&I WG on implementation issues or challenges of relevance to both groups.	A&I WG & IESBA Staff	NEW Ongoing

#### D. Other Stakeholder Engagement and Partnership Opportunities

The A&I WG has developed a 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.