

**Meeting:** IESBA

**Meeting Location:** New York

**Meeting Date:** June 9 – 12, 2025

## Agenda Item

# 6

### Technology

#### Objectives

1. To consider:
  - (a) An update on the discussions held at the recent Stakeholder Advisory Council (SAC) and IESBA-Jurisdictional Standard-Setters (JSS) meetings on the topic of technology; and
  - (b) A presentation from Staff on the IESBA Chatbot that is in the process of being developed.

#### Activities

2. In May 2025, Staff provided an update to the JSS on the IESBA's activities with respect to developments in technology. Participants were invited to provide feedback on the following questions:
  - (a) Has your jurisdiction adopted the technology-related revisions to the IESBA Code effective from December 15, 2024? If not, please explain why.
  - (b) Given the IESBA's current technology resources, including non-authoritative materials, what additional resources should the IESBA consider developing?
  - (c) What do you believe are the most significant ethical challenges or concerns related to technology professional accountants are currently facing?

During the same week, the meeting with the SAC also elicited discussions on technology. The IESBA will be briefed on the discussions at both the SAC and JSS meetings at its June 2024 meeting.

3. Further, Staff will provide a presentation on their work in testing and refining a Microsoft CoPilot chatbot. The tool is being developed to provide rapid, intuitive access to the [IESBA 2024 handbook](#) and related content on the [IESBA website](#). The primary objective in developing this AI tool is to help professional accountants and other stakeholders in quickly accessing ethical guidance, thereby reinforcing the Board's commitment to increasing accessibility to, and global adoption of, the Code.

#### Action Requested

4. IESBA members are asked to:
  - (a) Consider the update on the discussions at the SAC and IESBA-JSS meetings as they relate to technology and share any comments or questions; and
  - (b) Consider the presentation on the IESBA chatbot and share any comments or questions regarding the development of the chatbot.