

## **IESBA Outreach and Related Activities for 2025** **(January – August 2025)**

### **January**

- Meeting with Pamela Steer, President & CEO of CPA Canada | January 10 (Dias)
- Meeting with Matt Gantley, CEO, UKAS, and representing the International Accreditation Forum (IAF); Emanuele Riva, IAF Chair; Marc Boissonnet, ESG Director, TIC Council; and Antonio Astone, Global Sustainability Manager, DNV | January 17 (Siong, Reid)
- Presentation on *International Ethics Standards for Sustainability Assurance (including International Independence Standards)* (IESSA) at Keidanren Japanese Business Federation – Tokyo, Japan | January 21 (Imura)
- Meeting with the Institute of Company Auditors, Luxembourg, on Collective Investment Vehicles (CIVs), Pension Funds and Investment Company Complexes (ICCs) | January 22 (Nisoli, Biek, Reid, Viljoen)
- Meeting with the Institute of Certified Public Accountants in Israel (ICPAI) | January 22 (Dias, Siong)
- Presentation at the Pan African Federation of Accountants (PAFA) and FSD Africa Workshop for Sustainability Reporting Champions, titled “From Standards to Impact: Driving Sustainable Development Through the IFRS Sustainability Disclosure Standards” – Nairobi, Kenya | January 22 (Muthaura, Sramko)
- Meeting with Sharon Machado, Head of Sustainable Business, and Sarah Lane, Head of Ethics and Independence from the Association of Chartered Certified Accountants (ACCA) on collaboration opportunities relating to the IESBA’s sustainability standards | January 23 (Reid, Cahoon)
- Virtual interview with Simon Jessop, Reuters | January 24 (Dias)
- Netherlands Outreach – Amsterdam | January 27-28 (Dias, Siong)
  - Meeting with Laura van Geest, Chair; Hanzo van Beusekom, Executive Board Member; Arnold Pureveen, Head of Audit & Reporting Oversight; Hanneke Yih, Supervision officer, Audit & Reporting Oversight; and other senior staff, Dutch Authority for the Financial Markets (AFM)
  - Steven Maijoor, Executive Board Member, Banking Supervision, Netherlands Central Bank (DNB)
  - Liane Vlaskamp, Executive Director; Martijn Duffels, Senior Vaktechnisch Specialist; and other senior staff, Nederlandse Beroepsorganisatie van Accountants (NBA)
- Meeting with Task Force chairs of the Professional Ethics Executive Committee (PEEC) of the American Institute of Certified Public Accountants (AICPA) on Private Equity Investments (PEI) in accounting firms | January 27 (Huesken, Biek, Viljoen)
- Presentation at the IOSCO-IFRSF Training Workshop on “International Standard Setting on Assurance and Ethics Over Sustainability-related Information – Update from Standard-setters” – Budapest, Hungary | January 29 (Sramko)

- Presentation at the PwC Global Risk, Regulations and Ethics Conference – Cascais, Portugal | January (Dias)
- Presentation at the International Finance Corporation (IFC) and the International Bank for Reconstruction and Development (IBRD) Business Climate Joint Workshop titled “The New International Tax Landscape: Opportunities for Promoting a Positive Business Environment for Sustainable Growth,” focusing on the IESBA’s Tax Planning standards – Washington D.C., USA | January 30 (Siong, Vijian)

## **February**

- European Securities and Markets Authority (ESMA) conference on “Shaping the Future of EU Capital Markets” – Paris, France | February 5 (Dias)
- Meeting with IOSCO Committee 1 (C1) – Madrid, Spain | February 5 (Dias)
- Keynote speaker at the 3<sup>rd</sup> International Ethics Conference for Accountants on “Untying the Knots Between Ethics, Tax and the Public Interest – An overview of the IESBA’s Global Ethics Standards on Tax planning,” hosted by the Uche Godwin Nzuko Foundation (UGN Foundation), in conjunction with UGN Consulting Services Ltd | February 13 (Lehuede, Vljian)
- Meeting with Cesare Sacconi, Director, and Giulia Biselli, Gender Equality and Social Sustainability specialist, Get It Fair (GIF) | February 13 (Siong, Reid)
- Global IESBA Ethics Sustainability Standards Webinars – Sustainability Overview & Sustainability Reporting | February 18 (Martin, Sramko, Reid)
- Australia Outreach – Melbourne | February 18-25 (Babington, Wijesinghe)
  - Presentation at an Institute of Public Accountants (IPA) Member Luncheon Event on the IESBA’s Sustainability Standards and Firm Culture and Governance project
  - Chartered Accountants Australia and New Zealand (CAANZ) Trans-Tasman Webinar on Sustainability (Babington)
  - CPA Australia workshop “Summary – Auditors, Ethics and Sustainability Assurance Engagements”
  - Meeting with Australian standards setters and Big Six firms, hosted by the Accounting Professional & Ethical Standards Board (APESB), with Doug Niven, Chairman, AUASB; Dr Keith Kendall, Chairman, AASB; Julia Bilyanska, Head of Sustainability Assurance, Andrew Bryant, Principal Director, Head of Ethics and Independence, Sophie Finemore, Director, Government and Regulatory Affairs, Rene Bagley, Associate Director, Ethics and Independence, of KPMG; Samantha Sing Key, Director Sustainability Reporting Advisory, John Cincotta, Principal, Head of Independence & Quality Management of Grant Thornton; Aletta Boshoff, National Lead Partner, IFRS & Corporate Reporting and ESG & Sustainability, Willem Oliver, Partner, Ethics and Independence of BDO; Joanne Lonergan, Assurance Partner & Oceania Assurance Professional Practice Director and Matt Honey, Assurance Partner Sustainability of EY; Ashley Wood, Assurance Partner and Adam Cunningham, Partner, Sustainability Reporting & Assurance of PwC; Darren Gerber, Climate and Sustainability Partner, Deloitte
  - Meeting with Carol Adams, Chair of the Global Sustainability Standards Board (GSSB)

- Meeting with Dr Keith Kendall, Chair of the Australian Accounting Standards Board (AASB) and Andrew Mills, Chair of the Financial Reporting Council
- CPA Australia luncheon on Global and UK developments on Audit regulations and Sustainability
- Interview on Sustainability for the CPA Australia podcast (Babington)
- Australia Outreach – Sydney, Australia | February 18-25 (Babington, Wijesinghe)
  - Meeting with the Australian Treasury's Climate Team (Stephen Green, Assistant Director, and Matt Laing) on Sustainability
  - Meeting with Big Six Firms on the IESBA's projects with Kevin Leighton, Ethics & Independence Partner; Shaun Kendrigan, Head of Audit DPP; Andrew Archer, National Managing Partner – Quality & Excellence; and Marilyn Gwan, Partner National Assurance Quality, of Grant Thornton; Jane Bowen, Partner, Quality Management Leader; and Cormac McConville, Director, Audit & Assurance Quality; of BDO; Megan Wilson, Partner; and Chris George, Partner, Asia Pacific Professional Practice, of Ernst Young; Jan McCahey, Chief Risk & Ethics Leader; and Debbie Smith, Assurance Risk & Quality Leader of PwC; and Marisa Orbea, Partner – National Quality and Risk, of Deloitte
  - Sustainability Member Breakfast function hosted by Chartered Accountants Australia and New Zealand
  - Meeting with Nancy Milne, Chair, and Rachel Grimes, Director, APESB
  - Interview on regulatory developments and Sustainability on the CAANZ podcast (Babington)
- Meeting with Fabrice Demarigny, Global Head of Financial Markets, Forvis Mazars | February 19 (Dias)
- Global IESBA Ethics Sustainability Standards Webinar – Key Topics in the IESSA | February 19 (Sramko, Leal, Reid)
- Meeting with Emanuele Riva, IAF Chair; Marc Boissonnet, ESG Director, TIC Council; and Antonio Astone, Global Sustainability Manager, DNV | February 20 (Siong, Reid, Billing)
- Global IESBA Ethics Sustainability Standards Webinar – IESSA Independence Standards: A Deep Dive | February 20 (Babington, Sramko, Reid)
- United Arab Emirates Outreach – Dubai and Abu Dhabi | February 24-26 (Dias, Clark<sup>1</sup>)
  - Meeting with Abdelrahman Mohamed Elfeky, Senior Specialist – Governance & Public Policy Making, UAE Ministry of Economy (MoE); and Naweed Lalani, Director of Infrastructure and Audit Oversight, Dubai Financial Services Authority (DFSA)
  - Meeting with H.E. Riyadh Al Mubarak, Honorary President of the Emirates Accountants and Auditors Association (EAAA); Fadel Abdulbaqi Al Ali, Chairman; Ian Johnston, Chief Executive; Justin Baldacchino, Supervision Managing Director, of DFSA
  - Fireside Chat organized by DFSA

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<sup>1</sup> David Clark, IESBA Technical Advisor, attended meetings with the SCA and FAA.

- Video interview with the Institute of Chartered Accountants in England and Wales (ICAEW)
- Meeting with Phillipe Richard, International affairs, Executive Director; and Talal Samad, Head of Audit, Registration Authority, of Abu Dhabi Global Market (ADGM)
- Presentation at the ICAEW Stakeholder Roundtable
- Meeting with H.E. Waleed Al Awadhi, CEO; Mohammad Junaid, Head of Corporate Governance Section of Securities and Commodities Authority (SCA) and Hisham Dally, Regulatory Partner of Ernst & Young (EY)
- Meeting with H.E Abdulrahman Al Hareb, Director General, Financial Audit Authority (FAA) and Hisham Dally
- Meeting with Wael Abdel Qader Mahmoud, Audit Sector Director General, and Bahaa Eddin Al Tali, Executive Auditor, Abu Dhabi Accountability Authority (ADAA)
- Speaker at the IOSCO-IFRSF Training Workshop on “International Standard Setting on Assurance and Ethics Over Sustainability-related Information – Update from Standard-setters” – Doha, Qatar | February 25 (Sramko)
- Global IESBA Ethics Sustainability Standards Webinar – IESBA Sustainability Overview & Sustainability Reporting | February 25 (Huesken, Kwan, Leal)
- Global IESBA Ethics Sustainability Standards Webinar – Key Topics in the IESSA | February 26 (Kwan, Leal, Sramko)
- Meeting with Matt Gantley, CEO UKAS and representing the International Accreditation Forum (IAF), Emanuele Riva, IAF Chair; Marc Boissonnet, ESG Director, TIC Council; Antonio Astone, Global Sustainability Manager, DNV; Kevin Belson, IAF TC Chair and UKAS; Elena Battelino, Accredia; Makino Chikako, IAF | February 27-28 (Siong, Reid, Billing)
- Global IESBA Ethics Sustainability Standards Webinar – IESSA Independence Standards: A Deep Dive | February 27 (Wijesinghe, Sramko, Leal)
- Presentation at the IFAC Board Meeting | February 28 (Dias)

## **March**

- Global IESBA Using the Work of an External Expert Webinar | March 3-4 (Nisoli, Adam, Mintzer,<sup>2</sup> Leung, Bernard)
- Presentation at the IFAC Professional Accountancy Organizations Development Advisory Group (PAODAG) meeting on “Supporting Adoption of the Code of Ethics: A Focus on Technology and Artificial Intelligence” – New York, USA | March 5 (Biek, Viljoen)
- Meeting with Jim Knafo, CEO, Global Accountancy Alliance – New York | March 6 (Dias)
- Meeting with IAASB representatives as part of the Quarterly IAASB-IESBA Coordination Update | March 8 (Kim, Siong, Vijian)
- IESBA Global Roundtable on Firm Culture & Governance – New York, USA | March 13

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<sup>2</sup> Mr. Andrew Mintzer, former IESBA member and Using the Work of an External Expert Task Force Member

- Presentation on the IESBA Sustainability Standards to the Brazilian National Treasury | March 14 (Borgerth)
- World Bank-Center for Financial Reporting Reform (Europe and Central Asia) Accounting and Auditing Reform Momentum Forum – Vienna, Austria | March 17 (Wray)
- Presentation at the International Forum of Independent Audit Regulators (IFIAR) webinar on IESBA Sustainability Standards | March 18 (Babington, Sramko)
- Presentation on the IESBA Sustainability Standards to the Regional Accounting Council of Paraná | March 18 (Borgerth)
- Presentation for the Lesotho Institute of Accountants (LIA) on the IESBA Code of Ethics and the IESSA | March 18 (Reid, Cahoon)
- Presentation at the 2<sup>nd</sup> Sustainability Center of Excellence Workshop hosted by PAFA | March 19 (Sramko)
- Keynote speaker at the South African Institute of Professional Accountants (SAIPA) 2025 Accounting conference | March 19 (Huesken)
- Meeting with Sarah Lane, Head of Ethics and Assurance and Jo Malvern, Editor in Chief, Association of Chartered Certified Accountants (ACCA) | March 19 (Jorge, Reid)
- IESBA Global Roundtable on Firm Culture & Governance – Melbourne, Australia | March 20
- Presentation on the IESBA Sustainability Standards to the Colegio de Contadores Publicos de Peru | March 20 (Borgerth)
- Meeting with Barry Doyle, President, Chartered Accountants Ireland (CAI) – Brussels, Belgium | March 24 (Dias)
- IESBA Global Roundtable on Firm Culture & Governance – Brussels, Belgium | March 24
- Meeting with IOSCO Sustainable Finance Task Force (STF) – Madrid, Spain | March 26 (Dias)
- Meeting with the Global Accounting Alliance (GAA) Board on IESBA workstreams – Edinburgh, Scotland | March 28 (Dias)
- Forum of Firms – Amsterdam, Netherlands | March 31 (Dias, Huesken, Nisoli, Jorge, Leal, Vijian, Siong (virtual), Leung (virtual))

## **April**

- Meeting with the IFIAR Standards Coordination Working Group (SCWG) – Washington D.C., USA | April 2 (Siong, Leung)
- IESBA Global Roundtable on Firm Culture & Governance – Virtual, Africa region | April 2
- IESBA Global Roundtable on Firm Culture & Governance – Virtual, Latin America region | April 3
- CSRD Practice Forum jointly organized by Accountancy Europe and the European Contact Group (ECG) – Brussels, Belgium | April 4 (Martin)
- Presentation at the UNCTAD ISAR Second Regional Partnership Meeting on Enhancing Sustainability Reporting in the Gulf & Neighboring Countries on the sustainability ethics and independence standards – Doha, Qatar | April 9 (Reid)

- Standard Setters Panel at the IFIAR plenary meeting – Berlin, Germany | April 10 (Dias)
- Meeting with Jonathan Bravo, Director of Regulatory Affairs and Liza McAndrew Moberg, Regulatory Affairs, IFRS Foundation together with IAASB Staff | April 10 (Singh, Siong)
- Article in the Institute of Chartered Accountants in England and Wales (ICAEW) Insight on “Finance and sustainability: applying the materiality principle for accountants” | April 11 (Wray)
- International Federation of Accountants (IFAC) and IESBA Global Summit on the IESSA – Paris, France | April 14 (Dias, Siong, Sramko)
- Article in the CPA Australia INTHEBLACK digital magazine on the IESBA Firm Culture and Governance Report | April 21 (Wijesinghe)
- Lebanese Association of CPAs (LACPA) event on ethical challenges relating to technology – Beirut, Lebanon | April 23 (Dias, Clark)
- Speaker at the Lebanese Association of CPAs (LACPA) conference titled "Ethics and Accountability in Auditing: Safeguarding Public Trust" | April 23 (Dias)
- Panelists at the Lebanese Association of CPAs (LACPA) conference titled "Ethics and Accountability in Auditing: Safeguarding Public Trust" Beirut, Lebanon | April 23 (Uwaydah, Clark)
- Panelist at the Malaysian Institute of Accountants (MIA) Digital Month 2025 | April 23 (Viljoen)
- IESBA Global Roundtable on Firm Culture & Governance – Kuala Lumpur, Malaysia | April 28
- Meeting with Alex Ooi, Executive Director, Audit Oversight, Securities Commission Malaysia (SCM) and other SCM representatives on the Firm Culture and Governance project – Kuala Lumpur | April 29 (Huesken, Wijesinghe, Kwan, Leung, Leal, Vijian)
- Meeting with Kuldip Gill, Assistant Chief Executive, Accounting and Corporate Regulatory Authority (ACRA) and other ACRA representatives on the Firm Culture and Governance project – Singapore | April 30 (Huesken, Wijesinghe, Kwan)
- Meeting with representatives from Small and Medium Practices (SMPs) firms arranged by ACCA on the Firm Culture and Governance project – Singapore | April 30 (Huesken, Wijesinghe, Kwan)
- Meeting with Su-Yen Wong, independent board director, Adjunct Professor, National University of Singapore Business School and Chair, James Cook University, Singapore Board; Terence Quek, Chief Executive Officer, Singapore Institute of Directors; Micheal Tang, Head of Listing Compliance, Singapore Stock Exchange and Uantchern Loh, Vice President, Securities Investors Association Singapore on the Firm Culture and Governance project – Singapore | April 30 (Huesken, Wijesinghe, Kwan)

## **May**

- Presentation at the Pan African Federation of Accountants (PAFA) Ethics, Audit and Assurance Technical Advisory Group (EAA TAG) on CIVs, Pension Funds and ICCs, and Tax Planning | May 1 (Biek, Reid, Viljoen, Vijian)
- Panelist at the 8<sup>th</sup> Africa Congress for Accountants (ACOA) - Kigali, Rwanda | May 6-9 (Muthaura)
- Meeting with Wendy Venter, CEO, and Misha Pieters, Director and Auditing Assurance, External Reporting Board (XRB) – New York, USA | May 6 (Dias, Siong)

- Meeting with IAASB representatives on Firm Culture and Governance | May 8 (Huesken, Wijesinghe, Kwan, Vijian)
- Meeting with IAASB representatives as part of the Quarterly IAASB-IESBA Coordination Update | May 8 (Kim, Vijian)
- Meeting with Antonio Astone, Global Sustainability Manager, DNV and Elena Battelino, Accredia; representing the International Accreditation Forum (IAF) | May 9 (Reid, Billing)
- Article in the May 2025 Association of Chartered Certified Accountants (ACCA) Accounting and Business magazine on “Trust in Sustainability Reporting” | May 2025 (Dias)
- Meeting with representatives of PwC Australia and PwC Global on firm, culture and governance | May 12 (Wijesinghe, Huesken, Kwan, Leung)
- Meeting with representatives of IFAC Small and Medium Practices Advisory Group (SMPAG) | May 12 (Adam, Biek, Vijian)
- Meeting with Terese Anderson, Head of Compliance Accru Partners on Private Equity Investments in Accounting Firms | May 12 (Biek, Viljoen)
- Forum of Firms Latin American Regional Audit Quality Event – Lima, Peru | May 12 (Dias, Lehuede)
- Peru Outreach – Lima | May 12 (Dias, Lehuede)
  - Meeting with Wendy Allauca Castillo, Chair; and Josué Canchari De La Cruz, Julio Raúl Mena Preciado, Jorge Saul Segura Atachagua, Willy Richard Flores Manzano, Board Members, Junta de Decanos de Colegios de Contadores Públicos del Perú
  - Meeting with Juan Pichihua Serna, Superintendent, Superintendencia del Mercado de Valores (SMV)
  - Meeting with Carlos Cueva, Deputy Superintendent of Legal Affairs; Jimmy Izu, Head of Regulation; María Luz Ríos – Executive Coordinator; and Sergio Javier Espinosa Chiroque, Superintendency of Banking, Insurance, and Pensions (SBS)
  - Meeting with Lima Stock Exchange representatives Daniel Lastra, Katherine Jara, and Marco Antonio Zaldívar
  - Meeting with Big Six Audit Firms: Hernán Aparicio Ponce of PwC Perú; Cristian Emmerich de Haro of KPMG Perú; Karla Velasquez of Deloitte Perú; Liliana Córdova Mejía of BDO Perú; Mario Navarrete of Grant Thornton; and Carlos Valdivia Valladares of EY Perú
- CReCER 2025 – Lima, Peru | May 13-15 (Dias, Lehuede)
- Meeting with Jonathan Bravo, Director of Regulatory Affairs and Liza McAndrew Moberg, Regulatory Affairs, IFRS Foundation together with IAASB Staff | May 13 (Siong, Reid)
- Meeting with Javier de Frutos, Chair of the Commission on Financial Reporting of the European Federation of Financial Analysts Societies, to discuss CIV and Pension Fund Consultation Paper | May 13 (Biek)
- Meeting with the members of Qatar’s Working Group for the National Framework on External Assurance for Sustainability Reporting – Doha, Qatar | May 14 (Singh)

- Meeting with representatives of the Belgium Institute for Tax Advisors & Accountants (ITAA) and IFAC to discuss ethical risks associated with use of accounting software and related platforms | May 14 (Biek)
- Meeting with representatives of the Financial Stability Board (FSB) Standing Committee on Standards Implementation (SCSI): Ryoza Himino, Lara Douglas, and Jurgen Kirchhof | May 16 (Dias, Siong)
- Meeting with Sally Wong, CEO Hong Kong Investment Funds Association on CIVs, Pension Funds, and ICCs | May 16 (Biek, Reid, Viljoen)
- Meeting with Antonio Astone, Global Sustainability Manager, DNV representing the International Accreditation Forum (IAF) | May 16 (Reid)
- Keynote speaker at the Institute of Chartered Accountants of Pakistan (ICAP) on "Bridging the Gap: Strengthening Oversight, Accountability and Trust through the IESBA Code" | May 21 (Biek)
- Presentation at the Chartered Accountants Australia and New Zealand (CA ANZ) Annual National Audit Conference on Sustainability Ethics and Independence Standards | May 21 (Wijesinghe)
- Presentation to the UN Trade & Development (UNCTAD) African Regional Partnership (ARP) on the IESBA Sustainability Standards | May 22 (Leal, Reid, Sramko)
- Meeting with Michael Martin on Private Equity Investments in Accounting Firms | May 27 (Biek, Viljoen)
- Meeting with Eduardo Gracia Espinar, Chair and Aleksandar Ivanovski, Director of Tax Policy of CFE Tax Advisers on Tax Planning | May 28 (Siong, Vijian)
- Presentation at the Colegio de Contadores Públicos de Costa Rica (CCPA) on the technology-related revisions to the IESBA Code | May 28 (Leal)
- Presentation at the Slovenia Institute of Auditors (SIA) auditor training on the IESBA Code of Ethics and IESBA | May 28 (Cahoon)
- Meeting with Jurgen Kirchhof, Member of Secretariat, FSB in preparation for the FSB Roundtable on June 3 | May 28 (Reid)
- Meeting with Matt Gantley, CEO, UKAS, and representing the International Accreditation Forum (IAF); Emanuele Riva, IAF Chair; Antonio Astone, Global Sustainability Manager, DNV and representing IAF, and Victor Gandy, IAF Secretariat | May 28 (Siong, Reid, Billing)
- Meeting with Sandy Peters, CFA Institute, Senior Head, Global Advocacy, to discuss CIV and Pension Fund Consultation Paper | May 28 (Biek)
- Presentation at the Pan African Federation of Accountants (PAFA) webinar on Using the Work of an External Expert | May 29 (Leung, Bernard)
- Keynote speaker at the 10th International Symposium of Accountants and Auditors of Montenegro during a session titled "Mediterranean in Focus: Private Equity & Institutional Priorities" – Podgorica, Montenegro | May 29 (Dias)
- Meeting with Ellen Gorla, Associate Director of Global Professional Ethics in the Professional Ethics Division and Sarah Brack, Technical Manager AICPA on CIVs, Pension Funds, and ICCs | May 29 (Biek, Reid, Viljoen)



## **June**

- Financial Stability Board (FSB) Roundtable on External Audit | Basel, Switzerland | June 2-3 (Dias)
- Meeting with Steven Lipiner, PIMCO Mutual Funds Trustee, to discuss CIV and Pension Fund Consultation Paper | June 2 (Biek)
- Panelist at the 2<sup>nd</sup> International Forum on Sustainability Information – São Paulo, Brazil | June 3 (Siong)
- Presentation to the South African Institute of Chartered Accountants (SAICA) regarding CIV and Pension funds Consultation Paper | June 4 (Viljoen)
- Meeting with members of SAICA CIV and Pension Funds Task Group on CIV and Pension Funds Consultation Paper | June 5 (Reid, Viljoen)
- Presentation at the Pan African Federation of Accountants (PAFA) virtual quality week on strengthening accountancy quality through technology and collaboration | June 10 (Viljoen)
- 15th Instituto de Auditoria Independente do Brasil (IBRACON) Audit Independence Conference – Sao Paolo, Brazil | June 17 (Dias)
- Presentation to representatives of FM Global on Ethics and Professional Skepticism – Johnston, RI, USA | June 17 (Viljoen)
- Presentation at the Institute of Chartered Accountants of the Caribbean (ICAC) 42<sup>nd</sup> Annual Caribbean Conference of Accountants on Using the Work of an External Expert – Miami, FL, USA | June 19 (Leung)
- Article in the Institute of Chartered Accountants of India (ICAI) Journal on “Building an Ethical Culture: Strengthening Public Trust in the Global Profession” | June 19 (Dias)
- Forum of Firms Meeting – New York, USA | June 26 (Heusken)

## **August**

- ASEAN Audit Regulator Group Inspection Workshop 2025 - Thailand | August 25-26 (Kwan)