

Draft IESBA Work Plan 2025-2026

This work plan outlines indicative milestones or deliverables each quarter for ongoing and new work streams in 2025-2027. It also includes other activities to highlight the resources needed to accomplish proposed projects and initiatives.

Projects/Initiatives	2025			
	Q1	Q2	Q3	Q4
Firm Culture and Governance			Discussion – NAM and Other Supporting Materials	Discussion – NAM and Other Supporting Materials
CIVs, Pension Funds and Investment Company Complexes			Full review of CP	Fact-finding Report and Recommendations
Sustainability – Rollout			Update	Update
Sustainability – IIMAG			Update	Update
Using the Work of External Experts – Rollout			Update	
Strategy & Work Plan 2028-2031			Draft Strategy Survey	Approve Strategy Survey
NOCLAR Post-implementation Review (PIR) ¹			Fact finding	Fact finding
Restructured Code PIR ¹			Fact finding	Fact finding
Development of Profession-Agnostic Independence Standards for SAEs not Within the Scope of IIS in Part 5 ¹			Fact finding	Fact finding
Role of the CFO and Other Senior Professional Accountants in Business ¹			Fact finding	Fact finding

¹ Commencement of new commitment

Other Workstreams				
Adoption and Implementation Working Group (A&I WG)			Discussion	Discussion
Technology Working Group (TWG)			Discussion	-
IESBA-IAASB Coordination			Update	-
Emerging Issues Oversight Committee (EIOC)			Update	-

Projects/Initiatives	2026			
	Q1	Q2	Q3	Q4
Firm Culture and Governance	Discussion – NAM and Other Supporting Materials	Discussion – NAM and Other Supporting Materials – Approach to FCG framework	Discussion – NAM and Other Supporting Materials	Discussion – NAM and Other Supporting Materials
CIVs, Pension Funds and Investment Company Complexes	TBD	TBD	TBD	TBD
Strategy & Work Plan 2028-2031	-	Full Review of Survey Feedback	Draft Consultation Paper	Approve Consultation Paper
NOCLAR Post-implementation Review (PIR) ¹	Update	Update	Draft Report and Recommendations	Approve Report and Recommendations
Restructured Code PIR	Update	Update	Draft Report and Recommendations	Approve Report and Recommendations
Sustainability – IIMAG	Update	Update	Update	Update
Development of Profession-Agnostic Independence Standards for Sustainability Assurance not Within the Scope of IIS in Part 5	Discussion	Discussion	Discussion	Exposure Draft
Role of the CFO and Other Senior Professional Accountants in Business	Discussion	Discussion	Discussion	Fact-finding Report and Recommendations
Long Association PIR Phase 2	-	-	-	Fact finding
Other Workstreams				
A&I WG	Discussion	Discussion	Discussion	Discussion
TWG	Discussion	Discussion	Discussion	Discussion
IESBA-IAASB Coordination	Update	-	Update	-
EIOC	Discussion	-	Discussion	-