

Role of CFOs – Indicative Stakeholder Engagement Plan

This indicative stakeholder engagement plan outlines a targeted approach to engaging with key stakeholder groups across the public and private sectors during Q3 2025 through to Q1 2026, in support of the Role of CFOs Workstream. The purpose of this stakeholder engagement is to explore the evolving role of CFOs and gather insights into ethical tensions and decision-making pressures faced by CFOs.

Stakeholder Group	Example Organizations	Engagement Timing (Approximate)	Rationale for Engagement
CFOs and those in equivalent roles (Public & Private Sector)	<ul style="list-style-type: none"> • CFO Leadership Council • CFO Mastermind • Financial Executives International (FEI) • International CFO Alliance (ICFOA) • Institute of Management Accountants (IMA) • Association nationale des directeurs financiers et de contrôle de gestion (DFCG) • World Business Council for Sustainable Development (WBCSD) • Accounting for Sustainability (A4S) • Group of 100 (Australia) 	<p>Q3–Q4 2025</p> <p>Q1 2026 (in person and virtual roundtables)</p>	<p>Gain an understanding of real-world experience with ethical tensions resulting from the evolving role of CFOs across both the private and public sectors.</p>
Other International Organizations	<ul style="list-style-type: none"> • International Federation of Accountants (IFAC) PAIB Advisory Group 	<p>Q3-Q4 2025 and Q1 2026</p>	<p>Insights from PAIBs in commerce, industry, financial services, education, and the public and not-for-profit sectors.</p>
Professional Accountancy Organizations (PAOs)	<p>PAOs with a strong PAIB membership base, including for example:</p> <ul style="list-style-type: none"> • Association of International Certified Professional Accountants & Chartered Institute of Management Accountants (AICPA-CIMA) 	<p>Q1 2026 (in person and virtual roundtables)</p>	<p>Represent CFOs and PAIBs globally and have insights on ethical challenges faced by these members, including due to their oversight and disciplinary functions with respect</p>

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	<ul style="list-style-type: none"> Association of Chartered Certified Accountants (ACCA) Chinese Institute of Certified Public Accountants (CICPA) Conseil National de L'Ordre Des Experts-Comptables (CNOEC) Institute of Chartered Accountants in England & Wales (ICAEW) Japanese Institute of Certified Public Accountants (JICPA) CPA Canada (and provincial PAOs such as CPA Ontario) Chartered Accountants Australia and New Zealand (CA ANZ) CPA Australia 		to ensuring compliance with ethical requirements. Provide an understanding of local Code adoption and adaptation, and any practical implementation challenges.
Jurisdictional Standard Setters (JSS)¹		Q4 2025 (potential dedicated JSS session on CFOs) Q1 2026 (in person and virtual roundtables)	Offer insights into jurisdictional regulation and regional nuances.
Other Standard Setting Boards (SSBs)	<ul style="list-style-type: none"> IFRS Foundation: International Accounting Standards Board (IASB) and International Sustainability Standards Board (ISSB) International Public Sector Accounting Standards Board (IPSASB) 	Q3-Q4 2025 Q1 2026 (in person and virtual roundtables)	Offer insight into standards that might be especially challenging for CFOs to apply or depend heavily on professional judgment.
Investor and Capital Market Representatives	<ul style="list-style-type: none"> CFA Institute Principles for Responsible Investment (PRI) 	Q1 2026 (in person and virtual roundtables)	Provide input on ethical expectations with respect to

¹ Certain JSS might also have oversight and disciplinary functions with respect to ensuring compliance with ethical requirements.

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	<ul style="list-style-type: none"> Institutional Investor Group on Climate Change (IIGCC) World Federation of Exchanges 		financial and sustainability information prepared by CFOs.
Assurance Providers and Audit Firms	<ul style="list-style-type: none"> Big Four networks (EY, PwC, KPMG, Deloitte), BDO, and Grant Thornton IFAC Forum of Firms 	Q1 2026 (in person and virtual roundtables)	Interact with CFOs during audits and sustainability assurance engagements; key to understanding ethics in reporting preparation and challenge culture.
Academics and Ethics Researchers	To be determined	Q3–Q4 2025 Q1 2026 (in person and virtual roundtables)	Provide empirical, behavioral research on CFO ethics, cognitive bias, and decision-making under pressure.
Regulators and Oversight Bodies	International Organization of Securities Commissions (IOSCO) and others to be determined	Q4 2025–Q1 2026	Ensure consistency with broader public interest objectives and enhance the credibility of the output.
Stakeholder Advisory Council (SAC)		Q1 2026 (in person and virtual roundtable) April 2026 SAC meeting	Provide strategic oversight, cross-stakeholder input, and validation of the Workstream's direction.
Audit Committees	To be determined	Q1 2026 (in person and virtual roundtables)	Understand audit committees' expectations with respect to the ethics of CFOs and the finance function.