

Meeting: IESBA
Meeting Location: New York
Meeting Date: December 8-12, 2025

Agenda Item **10**

Emerging Issues and Outreach Committee¹ (EIOC) Update

Objectives

1. To consider an update from the EIOC on select emerging issue.

EIOC Activities

2. Since the EIOC's update in March 2025, the EIOC met three² times to review emerging issues screened by IESBA staff and assess those developments for consideration by the IESBA. Staff will provide the Board with an overview of the key topics addressed during these meetings.
3. Staff attended Accounting Today's [Private Equity Summit](#) in November 2025 to gain insight about PEI from both accounting firms and private equity investors. A summary of key insights from the event will be shared at the upcoming Board meeting.

Action Requested

4. IESBA members are asked to consider the presentation and recent updates regarding EIOC activities, including developments pertaining to private equity investment within accounting firms.

Next Steps

5. The next EIOC session is scheduled for the June 2026 IESBA meeting.

¹ Members:

- Vania Borgerth, Chair, IESBA Member
- Rania Uwaydah Mardini, IESBA Member
- Christelle Martin, IESBA Member
- Amarjeet Singh, IESBA Member (supported by Deepa Agarwal, Technical Advisor)
- David Wray, IESBA Member

Board Advisor on the topic of PEI in accounting firms: Richard Huesken

² May 14th, August 6th and November 6th