

**Meeting:** IESBA

**Meeting Location:** New York, US

**Meeting Date:** December 8–12, 2025

## Agenda Item

# 4

### IESSA Implementation Monitoring Advisory Group – Update

#### Objectives of the Session

1. To:
  - (a) Consider the implementation issues related to the IESSA<sup>1</sup> raised by the IESSA Implementation Monitoring Advisory Group (IIMAG); and
  - (b) Discuss and provide input on the proposed actions to address such issues.

#### Background

2. As part of a comprehensive plan for monitoring the implementation of the IESSA, the IESBA established and approved the [Terms of Reference](#) (TOR) for IIMAG in March 2025. The key objectives of the IIMAG are to:
  - (a) Exchange information and views about practical issues or challenges identified during actual or planned implementation of the IESSA;
  - (b) Provide insights, feedback or advice to the IESBA on identified areas or matters relating to the implementation of the IESSA with a view to informing the IESBA's consideration of the need for any timely responses;
  - (c) Act as a sounding board to the IESBA on practical or technical implementation matters relating to the IESSA; and
  - (d) Provide input to, or collaborate on, the development of non-authoritative guidance material to support effective implementation of the IESSA.
3. The IAASB also established an [ISSA 5000 Technical Implementation Contact Group](#) (TICG) to provide insights and feedback about technical and practical issues related to ISSA 5000.<sup>2</sup> The coordination between the IIMAG and the TICG is maintained through observers from the IAASB and IESBA Staff at the two groups' meetings.
4. After the recruitment and selection process conducted in accordance with the TOR and input from the Adoption and Implementation Working Group (A&I WG), the IESBA finalized the appointment of 11 IIMAG members by July 2025. The list of the IIMAG members is available on the IESBA [website](#) (see also the Appendix of this document). As more jurisdictions implement the IESSA, the IESBA also agreed that Staff and the A&I WG would continue the recruitment process towards the target

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<sup>1</sup> International Ethics Standards for Sustainability Assurance (including International Independence Standards)

<sup>2</sup> International Standard on Sustainability Assurance (ISSA) 5000, *General Requirements for Sustainability Assurance Engagements*

size of the IIMAG, ensuring appropriate diversity through the representation of more stakeholder groups and regions on the IIMAG.

### **Recent IIMAG Activities**

5. The IIMAG held two virtual meetings in July and November 2025 to identify and discuss:
  - Implementation issues that have arisen related to the IESSA that might be of global relevance; and
  - The high-priority implementation materials the IESBA should consider commissioning, in addition to those already released.
6. The IIMAG Chair and Staff met with the A&I WG in November 2025 to provide an update on the implementation issues raised by the IIMAG and ask for the WG's input regarding the proposed actions for the IESBA's consideration.

### **Action Requested**

7. The implementation issues related to the IESSA that have been identified by the IIMAG to date are outlined in **Agenda Item 6-A**.
8. IESBA members are asked to:
  - (a) Consider an update from the IIMAG Chair and Staff; and
  - (b) Provide input regarding the proposed actions to address the implementation issues identified by the IIMAG.

### **Material Presented**

Agenda Item 4-A            IIMAG Update – Presentation Slides

## Appendix

### IIMAG's Composition

<b>IIMAG Chair:</b>	Luigi Nisoli, IESBA Member
<b>IIMAG Members:</b>	Antonio Astone – Global Sustainability Manager, DNV GL Business Assurance (IT)  Karen Bjune – Managing Director, Global Independence at KPMG International  Fernando Elias Costa – Chair of Ethics, Compliance and Independence Committee at IBRACON / Partner at Deloitte Brazil  Liesel du Preez – Professional Manager Standards at IRBA, Acting Chair of the PAFA Ethics, Audit and Assurance Technical Advisory Group (EAA TAG)  Liz Giust – Managing Director at Qualitas Consultants Pty Ltd (AUS)  Andrew Kerr – Managing Director at PwC (US))  Cheng King Yip, Kingsley – Partner, PAL Advisory Limited (HK)  Marisa Orbea – Partner, Independence & Conflicts Leader, Deloitte Australia  Chiho Muto – Chair of Ethics Committee of JICPA / Partner at Ernst & Young ShinNihon LLC (Japan)  Raphael Savalle – Group CFO, Weleda AG  Isabelle Tracq Sengeissen – Partner at EY (FR)
<b>IIMAG Staff</b>	Szilvia Sramko, IESBA Principal
<b>IAASB Observer:</b>	Claire Graystone, IAASB Principal
<b>A&amp;I WG Observer</b>	Jon Reid, IESBA Principal