

Meeting: IESBA

Meeting Location: New York City

Meeting Date: December 8 - 12, 2025

Agenda Item

9

Adoption & Implementation (A&I)

Objectives of the Session

1. To consider:
 - (a) An update from the Adoption & implementation Working Group (A&I WG), including the further development of jurisdictional profiles on prioritized jurisdictions to focus A&I activities; and
 - (b) A proposed IESBA partnership framework for promoting A&I.

A&I WG Activities since September 2025

2. The A&I WG met in October, November, and December 2025 to discuss:
 - The A&I WG's Updated Action Plan;
 - Coordination with the International Federation of Accountants (IFAC) and International Auditing and Assurance Standards Board (IAASB);
 - Other stakeholder engagement, including with the International Sustainability Standards Board (ISSB) and International Accreditation Forum (IAF);
 - Prioritized jurisdictional profiles and tailored outreach plans, other outreach activities, and the strategic direction for A&I activities;
 - The proposed IESBA partnership framework for promoting A&I; and
 - An update on the IESSA Implementation Monitoring Advisory Group's (IIMAG) activities, consideration of matters raised by IIMAG members, and possible IESBA responses to address these matters (refer to **Agenda Item 4**).

A&I WG Updated Action Plan

3. The A&I WG's Updated Action Plan – December 2025 (**Agenda Item 9-A**) provides an overview of key A&I activities, including updates to planned activities and the following completed, new, and updated activities from the [Updated Action Plan](#) considered at the September 2025 IESBA meeting:
 - The following implementation materials were issued in early September 2025;
 - [Proportionality of IESSA](#); and
 - [IESBA Staff Q&As on the Using the Work of an External Expert](#).

Adoption & Implementation (Cover Note)
IESBA Meeting (December 2025)

- Guidance materials summarizing substantive revisions to the IESBA Code between 2009 and 2025 were completed in November 2025.
- IESBA Staff publications – Sustainability Reporting Case Studies, Guide for Those Charged with Governance (TCWG), and Investor Guide – are now to be issued in Q1 2026.
- Continued development of tailored outreach strategies based on the draft jurisdictional profiles for the 17 priority jurisdictions, including updates and refinements to these profiles and related strategies as new developments arose (refer *Jurisdictional Prioritization* below).
- Stakeholder engagement discussed below.

Coordination with IFAC and the IAASB

4. IESBA and IFAC Staff met on multiple occasions during Q4 2025, including:
 - Regular IFAC-IESBA A&I Staff meetings to collaborate on A&I and outreach opportunities;
 - Continued discussions on the planned approach for IFAC's next iteration of *The State of Play: Sustainability Disclosure and Assurance*¹ with respect to the IESBA Code; and
 - Liaison with IFAC Regional Managers on jurisdictional outreach strategies.
5. IESBA and IAASB Staff continued to meet regularly to discuss the Boards' respective sustainability A&I work and coordination activities, including stakeholder outreach.

Other Stakeholder Engagement

6. IESBA, ISSB, and IAASB representatives met again on October 17, 2025 to discuss updates on recent and upcoming A&I activities of the respective Boards, coordination relating to the adoption of three Boards' sustainability-related standards, and the ISSB's [Partnership Framework for Capacity Building](#). The next coordination meeting is expected in early 2026.
7. At its September 2025 meeting, the IESBA received an update on engagement between IESBA Staff and IAF representatives. The next meeting between IESBA Staff and IAF representatives is on November 26, 2025 and a report-back will be provided at the December 2025 IESBA meeting.

Jurisdictional Prioritization

8. The following list of high-priority jurisdictions presented by the A&I WG at the June and September 2025 IESBA meetings remains the same, although there continues to be a need to remain agile and flexible with prioritization due to the current global regulatory environment. Accordingly, the list of high-priority jurisdictions is subject to change resulting from any new developments.

High Priority Jurisdictions	
Australia	Malaysia
Brazil	New Zealand
France	Nigeria

¹ The most recent version of [The State of Play: Sustainability Disclosure and Assurance](#) was issued in May 2025 and includes five year trends and analysis (2019-2023).

High Priority Jurisdictions	
India	Singapore
Italy	South Africa
Japan	United Kingdom
Kenya	Qatar, Saudia Arabia, United Arab Emirates
Korea, Rep.	

9. The statuses of the draft jurisdictional profiles and outreach plans are as follows:
- Targeted outreach plans have been drafted for Kenya and Nigeria;
 - Requests and needs for Korea are being assessed;
 - Minimal further support identified at this stage for India, Qatar, Japan, Malaysia, Saudi Arabia, Singapore, and the United Arab Emirates; however, these jurisdictions continue to be monitored; and
 - No specific outreach proposed at this stage for Australia, France, Italy, New Zealand, South Africa, and the United Kingdom. However, outreach support to be provided as needed.
10. The A&I WG will provide an update at the December 2025 IESBA meeting on its A&I activities for these high priority jurisdictions and potential additional jurisdictions for consideration of prioritization in 2026, including with respect to the Board's request to consider Latin America (Colombia, Peru, Argentina, Mexico), Turkiye, China, and Canada. For further information refer to Section D of the A&I WG's Updated Action Plan – December 2025 (**Agenda Item 9-A**).

IESBA Response to IFAC's SMO Exposure Draft

11. IFAC issued an [Exposure Draft](#) (ED) on proposed revisions to its Statements of Membership Obligations 1-7 in April 2025, which was open for public comment until August 8, 2025. The IESBA submitted its response to this ED on August 1. IESBA Staff is maintaining close liaison with IFAC Staff regarding the finalization of the revised SMOs. IESBA Staff will brief the Board on any further developments in this area in due course.

Draft IESBA Partnership Framework for Promoting A&I of IESBA's Standards

12. The A&I WG has developed a draft partnership framework that supports capacity building through collaboration, which is one of the key pillars in the A&I WG's approved [Terms of Reference](#) (ToR) (refer to **Agenda Item 9-B**). Recognizing the strategic opportunity to leverage broader knowledge, skill sets, and networks, as well as the IESBA's resource constraints, the ToR contemplates a partnership approach aimed at building a global community of collaborators.
13. The partnership framework intends to bring greater coordination, clarity, and consistency to the IESBA's outreach through formalizing IESBA and partner roles and focusing engagement to be more outcome oriented. The A&I WG will provide an update on the draft partnership framework and seek IESBA members' views at the December 2025 IESBA meeting.

Next Steps

14. The A&I WG's proposed way forward and next steps include:
- (a) Identifying and prioritizing additional jurisdictions for the next phase of prioritization;
 - (b) Further developing tailored stakeholder engagement approaches for each prioritized jurisdiction;
 - (c) Developing collaborative partnerships that can assist in awareness raising, capacity building and promoting A&I as per the proposed partnership framework; and
 - (d) Continuing existing and additional planned outreach.

Action Requested

15. IESBA Members are asked to:
- (a) Provide views on the A&I WG's approach and activities set out in **Agenda Item 9-A**;
 - (b) Provide views on the draft partnership framework set out in **Agenda Item 9-B**; and
 - (c) Share any comments or questions regarding the A&I WG's proposed next steps.

Material Presented

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|-----------------|---|
| Agenda Item 9-A | A&I WG Updated Action Plan December 2025 |
| Agenda Item 9-B | Draft IESBA Partnership Framework for Promoting A&I |