

Meeting: IESBA

Meeting Location: New York

Meeting Date: March 9–12, 2026

Agenda Item

6

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 process for identifying and evaluating prospective partners under the IESBA Partnership Framework for Promoting A&I of IESBA's Standards (Partnership Framework).

A&I WG Activities since December 2025

2. The A&I WG met in February 2026 to discuss:
 - The A&I WG's Updated Action Plan.
 - Coordination with the International Federation of Accountants (IFAC) and the International Auditing and Assurance Standards Board (IAASB).
 - Other stakeholder engagement, including with the International Sustainability Standards Board (ISSB) and the Institute of Chartered Accountants of Nigeria (ICAN).
 - Prioritized jurisdictional profiles and tailored outreach plans, other outreach activities, and the strategic direction for A&I activities.
 - The proposed process for identifying and evaluating prospective partners under the Partnership Framework.

A&I WG Updated Action Plan

3. The A&I WG's Updated Action Plan – March 2026 (**Agenda Item 6-A**) provides an overview of key A&I activities, including updates to planned activities and the following new and updated activities from the [Updated Action Plan](#) considered at the December 2025 IESBA meeting:
 - IESBA Staff publications – Sustainability Reporting Case Studies, Guide for Those Charged with Governance (TCWG), and Investor Guide – now targeted for issuance in Q2 2026.
 - Continued development of tailored outreach strategies based on the draft jurisdictional profiles for the 17 priority jurisdictions (refer paragraphs 8-10 below).
 - Commenced developing draft jurisdictional profiles for the additional 7 jurisdictions approved for prioritization at the December 2025 IESBA meeting (refer paragraph 9 below).

- Stakeholder engagement discussed below.

Coordination with IFAC and the IAASB

4. IESBA Staff met with IFAC Staff on a few occasions during Q1 2026, including:
 - Discussions on the way forward with respect to coordination on A&I activities and IFAC's adoption status map and Statements of Membership Obligations (SMO) program;
 - 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 Staff on specific jurisdictional outreach strategies.
5. IESBA and IAASB Staff continued discussions on the Boards' respective sustainability A&I work and coordination activities, including stakeholder outreach. This included coordinated outreach to regional accountancy organizations in January 2026, with a questionnaire to be distributed to their professional accountancy organization members to monitor adoption developments for the IESSA.

Other Stakeholder Engagement

6. IESBA, ISSB, and IAASB representatives met again on January 12, 2026 to discuss updates on recent and upcoming A&I activities of the respective Boards, coordination relating to the adoption of the three Boards' sustainability-related standards, and the IESBA Partnership Framework. The next coordination meeting is planned for April 2026.
7. On January 28, 2026, IESBA member Obichukwu Nwazota and IESBA Staff Fellow Elaine Cahoon presented at an ICAN webinar on the application and implementation of the IESBA Code in the Nigerian context. The webinar was attended by over 8,000 ICAN members.

Jurisdictional Prioritization and Profiles

8. The following list of high-priority jurisdictions now includes the additional 7 jurisdictions approved at the December 2025 IESBA meeting. 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
India	Singapore
Italy	South Africa
Japan	United Kingdom
Kenya	

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	
Korea, Rep.	Qatar, Saudia Arabia, United Arab Emirates
Additional High Priority Jurisdictions	
Argentina	Hong Kong SAR
Chile	Mexico
China	Türkiye
Colombia	

9. The statuses of the draft jurisdictional profiles and outreach plans are as follows:
- Jurisdictional profiles are being developed for Argentina, Chile, China, Colombia, Hong Kong SAR, Mexico, and Türkiye.
 - Targeted outreach plans have been drafted for Kenya and Nigeria.
 - Requests and needs for Korea continue to be monitored.
 - Correspondence is being developed for the initial 17 priority jurisdictions highlighting the A&I WG's understanding of the current status in each jurisdiction with respect to sustainability reporting, assurance, and ethics based on the jurisdictional profiles, and requesting input on whether the IESBA might support the jurisdiction with A&I and/or capacity building.
10. The A&I WG will provide an update on the adoption status of the IESSA at the Board meeting.

IESBA Response to IFAC's SMO Exposure Draft

11. IFAC issued an [Exposure Draft](#) (ED) on proposed revisions to its SMOs 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, 2025. IESBA Staff is liaising closely with IFAC Staff regarding the finalization of the revised SMOs. At the Board meeting, IESBA Staff will brief the Board on the outcome of the February 2026 IFAC Board deliberations on the proposed revised SMO 4 addressing the Code.

Partnership Framework

12. The IESBA approved the Partnership Framework at its December 2025 meeting. The framework supports capacity building through collaboration, one of the key pillars in the A&I WG's [Terms of Reference](#). It 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.
13. In line with the Partnership Framework, the A&I WG has commenced identifying a broad set of stakeholders (representing both professional accountants (PAs) and non-PAs) across the prioritized jurisdictions, including those that are practitioners, professional and industry bodies, regulators and oversight bodies, standard setters, not-for-profit organizations, and users of sustainability information. This also extends to global and regional organizations such as the World Bank, IOSCO, OECD, Asian Development Bank, African Development Bank, etc.
14. The Partnership Framework also recognizes the need for partner identification and onboarding to be based on appropriate due diligence and consideration of factors including track record, reputation,

size, capacity, reach and impact. To address this, the A&I WG is developing a prospective partner criteria and assessment mechanism to support a more structured and transparent partnership assessment. This mechanism is intended to operationalize elements of the Partnership Framework by helping to identify partners that are the most strategically relevant, capable, and impactful for the IESBA to engage with, considering the IESBA's resource constraints. This assessment is intended as a decision-support tool, rather than a mechanical ranking, designed to effectively distinguish and prioritize partnerships. The A&I WG will provide an update on the proposed process for identifying and evaluating prospective partners at the Board meeting.

Next Steps

15. The A&I WG's proposed way forward and next steps include:
 - (a) Further developing draft jurisdictional profiles for the additional 7 prioritized jurisdictions and tailored stakeholder engagement approaches for each prioritized jurisdiction;
 - (b) Developing collaborative partnerships that can assist in awareness raising, capacity building and promoting A&I as per the Partnership Framework; and
 - (c) Continuing existing and additional planned outreach.

Action Requested

16. IESBA Members are asked to:
 - (a) Provide views on the A&I WG's approach and activities set out in **Agenda Item 6-A**;
 - (b) Provide views on the proposed process for identifying and evaluating prospective partners under the Partnership Framework; and
 - (c) Share any comments or questions regarding the A&I WG's proposed next steps.

Material Presented

Agenda Item 6-A A&I WG Updated Action Plan – March 2026