

Independence Standards for Sustainability Assurance Engagements Outside the Scope of the IESSA (Part 4B) Action Plan – March 2026

The tables below set out the Part 4B Project Team's (PT) action plan for its information gathering in accordance with its [Terms of Reference](#).

A. Engagement with Jurisdictional Standard Setters (JSS)

Engagement with members of the IESBA-Jurisdictional Standard Setters (JSS) Liaison Group from jurisdictions where the [International Ethics Standards for Sustainability Assurance \(including International Independence Standards\) \(IESSA\)](#), has been, or is planned to be, adopted and implemented.

Action	Details	Outcome and Next Steps
JSS November 3-4, 2025 Meeting	<p>45-minute session at the November 2025 JSS virtual meeting.</p> <p>Objectives of the session:</p> <ul style="list-style-type: none"> To consider an update on a new workstream To exchange views on, and provide input to, the PT's information gathering work. 	Input considered as part of the information gathering work.
JSS Questionnaire	The PT and the Adoption and Implementation Working Group (A&I WG) developed a questionnaire and circulated it to the IESBA-JSS Liaison Group in early January, with a comment deadline until February 9, 2026.	<p>Preliminary overview of responses will be provided by the PT at the March 2026 IESBA meeting.</p> <p>Full review of the responses will form part of the PT's final report in June 2026.</p>
JSS April 2026 Meeting (Follow-Up Discussion)	<p>Objectives of the session:</p> <ul style="list-style-type: none"> Provide an overview of questionnaire results Discuss the way forward 	The PT will report back on the discussion at the June 2026 IESBA meeting.

B. Targeted Outreach to Practitioners

Targeted outreach to members of the IESSA Implementation Monitoring Advisory Group (IIMAG), the ISSA 5000 Technical Implementation Contact Group (TICG), and other practitioners to gather information regarding SAEs performed by sustainability assurance practitioners (SAPs).

Action	Details	Outcome and Next Steps
Engagement with IIMAG and TICG	The PT developed a questionnaire focusing on SAPs' practices and circulated it to IIMAG and ISSA 5000 TICG members in early January for input by February 9, 2026.	Preliminary overview of responses will be provided by the PT at the March 2026 IESBA meeting. Full review of the responses will form part of the PT's final report in June 2026.
Outreach to other SAPs	Call with Matt Honey, EY Partner & APESB sustainability task force member, and Karen Troester, EY on November 11 to discuss the extent of use of Part 4B for SAEs by professional accountants (PAs).	Stakeholder input informed the development of the questionnaire for SAPs.
	Call with Janwook Lee, Korean Standards Association on October 7.	Stakeholder input informed the PT's approach to information gathering from non-PA SAPs.
TIC Council	Call with Marc Boissonnet (ESG Director) and Alberto Monje Gama (Sustainability Policy Manager) in November 2025.	Stakeholder input informed the PT's approach to information gathering from non-PA SAPs.

C. Collaboration with IFAC and other professional bodies

Collaboration with IFAC's sustainability research team and other professional bodies to gather relevant information.

Action	Details	Outcome and Next Steps
Engagement with IFAC	The PT held meetings with David Madon (IFAC Director) to discuss the IFAC State of Play dataset and scope for collaboration.	Relevant information from the IFAC State of Play dataset will form part of the PT's final report.

Outreach to other Professional Bodies	<p>The PT developed a questionnaire that it circulated to key regional professional bodies:</p> <ul style="list-style-type: none"> • Accountancy Europe (ACE) • Pan African Federation of Accountants (PAFA) • Saudi Organization for Chartered and Professional Accountants (SOCPA) • Group of Latin American Financial Reporting Standards Issuers (GLENIF) • Confederation of Asian and Pacific Accountants (CAPA) and ASEAN Federation of Accountants (AFA) <p>The questionnaire accompanied information-gathering on the implementation of ISSA 5000 and the IESSA, with a comment deadline until February 20, 2026.</p>	Full review of the responses will form part of the PT's final report in June 2026.
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D. International Accreditation Forum (IAF)

Liaison with the IAF with a view to undertaking a survey of SAPs who are not PAs.

Action	Details	Outcome and Next Steps
IAF Coordination and Survey	Call with Astone, Antonio; Emanuele Riva and Matt Gantley from IAF in November 2025.	Stakeholder input informed the PT's approach to information gathering from non-PA SAPs.

E. Research

Exploring commissioning academic or independent research to gain deeper insights into the nature of SAEs performed by non-PAs, the standards applied (e.g., ISAE 3000, ISO 17029, national standards), and the extent to which such practitioners apply the Code.

Action	Details	Outcome and Next Steps
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Academic Partnership Exploration	Call with Donna Street (International Association for Accounting Education and Research (IAAER)), Linda Kidwell (Professor of Accounting at Uni. NSU Florida), and Warren Maroun (Professor of Accounting at University of Leeds (UK) and Witwatersrand (SA), former IAASB member) on November 5 regarding research on the sustainability assurance market.	Stakeholder input informed the PT's approach to information gathering from non-PA SAPs
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