

**Meeting:** IESBA  
**Meeting Location:** New York  
**Meeting Date:** March 9-12, 2025

## Agenda Item

# 8

### Emerging Issues and Outreach Committee<sup>1</sup> (EIOC) Update

#### Objectives

1. To consider and approve the proposed updated EIOC Terms of Reference and Working Processes.

#### EIOC Activities

2. Since the EIOC's update in December 2025, the EIOC has met to review its current working arrangements and develop proposed updates to its Terms of Reference and Working Processes.
3. The proposed revision is intended to refocus the committee's mandate on emerging trends and risks; create synergies with the SMART Framework through structured staff support; and simplify the working process while maintaining clear outputs. In particular:
  - **Refocus of mandate and scope.** The committee shifts from the "Emerging Issues and Outreach" model to a "Trends and Risks" focus, strengthening the identification of trends and risks that may impact the IESBA's strategy, work plan, and adoption and implementation of its standards, and removing the outreach oversight function from its Terms of Reference.
  - **Alignment with SMART and revised support structure.** The committee will be supported by the IESBA Staff Insights Group, with increased staff involvement through regular **coordination** meetings with the Chair and support to at least two TRC presentations per year.
  - **Simplified process and clarified deliverables.** The revision streamlines the identification and **filtering** process to two categories of selected matters; updates the sources of information, workflows, and responsibilities for gathering and managing sources of information; and establishes two deliverables:
    - Development and presentation of an annual risks and opportunities survey and assessment to the IESBA; and
    - Presentation of a report on trends and other risks to the IESBA and, as appropriate, the SAC at least every six months.

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<sup>1</sup> 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

**Action Requested**

4. IESBA members are asked to approve:
  - (a) The change of name of the EIOC to the TRC; and
  - (b) The proposed revised Terms of Reference for the TRC.

**Next Steps**

5. Subject to IESBA approval, staff will finalize and operationalize the updated TRC Terms of Reference and Working Processes.
6. The next TRC session is scheduled for the June 2026 IESBA meeting.

**Materials Presented**

Agenda Item 8-A            TRC Terms of Reference and Working Processes – Proposed Revision