

**Draft Minutes of the 5th Joint Meeting of the
INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD and
INTERNATIONAL ETHICS STANDARDS BOARD FOR ACCOUNTANTS
Held on December 10, 2025 in New York, USA**

	Members	Technical Advisors
Present:	<u>IAASB</u> Tom Seidenstein (Chair) Josephine Jackson (Vice-Chair) Sami Alshorafa Hernan Casinelli Nancy Cheng Vishal Doshi William Edge Amaro Gomes Edo Kienhuis Robert Koethner Neil Morris Mikiko Ono Chrystelle Richard Greg Schollum Wendy Stevens Xiaoyue Sun <u>IESBA</u> Gabriela Figueiredo Dias (Chair) Channa Wijesinghe (Vice-Chair) Saadiya Adam Mark Babington Vania Borgerth Richard Huesken Tomoyo Imura Sung-Nam Kim Héctor Lehuedé Rania Uwaydah Mardini Christelle Martin Nancy Miller	<u>IAASB</u> Svetlana Berger (Ms. Cheng) Wolf Böhm (Mr. Koethner) Antoine Boitard (Ms. Richard) Juan Carlos Guerra (Mr. Casinelli) Piyush Sohanrajji Chhajed (Mr. Doshi) Rene Herman (Mr. Edge) Susan Jones (Mr. Morris) Sachiko Kai (Ms. Ono) Misha Pieters (Mr. Schollum) Jamie Shannon (Mr. Kienhuis) Brian Wilson (Ms. Stevens) <u>IESBA</u> Keith Billing (Mr. Babington) David Clark (Mr. Huesken) Ellen Gorla (Ms. Miller) Marta Kramerius (Mr. Nisoli) Ki-Tae Park (Mr. Kim) Natashia Soopal (Ms. Adam) Bruno Tesnière (Ms. Martin) Masahiro Yamada (Mss. Borgerth and Imura)

Paul Muthaura
Luigi Nisoli
David Wray

Apologies	<u>IESBA</u> Obichukwu Nwazota Amarjeet Singh	<u>IAASB:</u> Wenjing Shi (Ms. Sun) <u>IESBA</u> Deepa Agarwal (Mr. Singh) Belinda Zohrab-McConnell (Mr. Wijesinghe)
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Non-Voting Observers

Present: Yoshihiro Sakuma and Yohei Ito (Japanese Financial Services Authority)

Public Interest Oversight Board (PIOB) Observers

Present: Philippe Christelle (IAASB PIOB Observer) and Robert Buchanan (IESBA PIOB Observer)

Present: **IAASB and IESBA Technical Staff**

James Gunn (Managing Director, Professional Standards)

IAASB

Willie Botha (Program and Senior Director), Nathalie Baumgaertener Dutang, Ida Diu, Ana Espinal-Rae, Angelo Giardina, Claire Grayston, Michelle Harrison, Megan Hartman, Megan Leicht, Fadi Mansour, Isabelle Raiche, Kevin Reinhardt, Kalina Shukarova Savovska, Hankenson Jane Talatala, Jasper van den Hout, Kazuko Yoshimura, Kristie Zhang and Dan Montgomery (Senior Advisor – Technical Projects)

IESBA

Ken Siong (Program and Senior Director), Joanna Bernard, Linda Biek, Elaine Cahoon, Joanne Holt, Rui Peres Jorge, Geoffrey Kwan, Laura Leal, Kam Leung, Jon Reid, Szilvia Sramko, Diana Vasquez, Carla Vijian, Jeanne Viljoen, Astu Tilahun

Opening Remarks

1. Mr. Seidenstein and Ms. Dias opened the joint meeting by welcoming all attendees. They noted that the session's focus is on discussing and approving a joint stakeholder survey (joint survey) on the IAASB's and IESBA's (together referred to as Standard Setting Boards (SSBs)) Strategies and Work Plans (SWPs) for 2028–2031. They emphasized the importance and significance of the joint survey, as a first step of the information gathering for the SSBs' SWPs.

Strategies and Work Plans Joint Stakeholder Survey

2. The SSBs' Staff provided an update on the separate discussions on the joint survey and proposed changes from the SSBs' respective meetings on December 8, 2025.
3. After considering the key revisions to the joint survey as presented in **Agenda Item 2-B**, the SSBs unanimously approved the joint stakeholder survey, with 31 affirmative votes out of 31 Board Members present.
4. In light of the number of public consultations in 2026 across the work plans of the two Boards, the SSBs' members discussed the possible options for extending the consultation period for the joint survey to reduce the potential burden on stakeholders. They asked that the SSBs' Staff coordinate and agree, in consultation with the two Board Chairs, on the length of the consultation period, as well as the release date.

Next Step

5. The SSBs will receive a full review of the responses to the joint survey at their respective September 2026 meetings.