

Meeting: IESBA
Meeting Location: New York
Meeting Date: June 8 – 11, 2026

Agenda Item

9

Independence Standards for Sustainability Assurance Engagements Outside the Scope of the IESSA

Objectives of the Session

1. To:
 - (a) Consider the Part 4B Project Team's (PT)¹ final report and recommendations regarding the independence standards for sustainability assurance engagements (SAEs) outside the scope of the International Independence Standards (IIS) in the *International Ethics Standards for Sustainability Assurance (including International Independence Standards)* (IESSA); and
 - (b) In light of the PT's report and recommendations, determine whether to proceed with a standard-setting project or pursue other actions.

Background

2. In September 2025, the IESBA approved the PT's [Terms of Reference](#). The key objective of the PT's work is to gather information with a view to establishing a basis for a recommendation to the IESBA as to:
 - (a) Whether to undertake a project to develop independence standards for SAEs outside the scope of the IIS in the IESSA; and
 - (b) Whether the approach to such a project should be profession-agnostic.Subject to there being a sufficient basis for undertaking a project, the PT will:
 - (i) Identify options for the approach to developing such independence standards and their pros and cons from the point of view of maximizing the adoption and implementation of those standards; and
 - (ii) Highlight questions of principle or judgment on which the IESBA's direction is needed before commencing any such project.
3. The PT's information-gathering activities in Q4 2025 and Q1 2026 included:
 - Structured engagement with jurisdictional standard setters (JSS) through dedicated sessions at the IESBA-JSS Liaison Group meetings in November 2025 and May 2026.

¹ The PT comprises Szilvia Sramko (IESBA Principal and Project Lead) and Elaine Cahoon (IESBA Staff Fellow). The Board Advisors to the PT are Nancy Miller and Mark Babington.

- Targeted outreach via questionnaires to sustainability assurance practitioners, including members of the IESSA Implementation Monitoring Advisory Group (IIMAG) and the ISSA 5000 Technical Implementation Contact Group;
 - Targeted outreach to key regional professional accountancy bodies through a questionnaire incorporated into their progress report on the implementation of the IESSA and ISSA 5000; and
 - Collaboration with IFAC to obtain updated available datasets.
4. In March 2026, the IESBA received an update on the PT's information gathering and preliminary findings.

PT Activities since March 2026

5. The PT met with IFAC Representatives to obtain updated available datasets and insights from the upcoming edition of the IFAC State of Play on Sustainability Assurance Engagements.
6. The PT engaged with the IESBA -SS Liaison Group, including briefing the JSS on the PT's information gathering activities and the IESBA's feedback from its March 2026 meeting.
7. The PT met with the Board advisors in April and May 2026 and developed its
- (a) Final report summarizing the key findings from the information gathering; and
 - (b) Recommendations for the IESBA on whether to undertake a project to develop independence standards for SAEs outside the scope of the IIS in the IESSA.

Action Requested

8. IESBA members are asked to:
- (a) Consider the update on the PT's information gathering activities and its key findings;
 - (b) Discuss the PT's conclusions and recommendations as presented in **Agenda Item 9-A**; and
 - (c) Determine whether to proceed with a standard-setting project or pursue other actions.

Material Presented

Agenda Item 9-A PT's Final Report and Recommendations