

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

Agenda Item

5

Trends and Risks Committee¹ (TRC)

Objectives

1. To
 - (a) Consider the TRC's work plan, and
 - (b) Discuss the proposed structure of the TRC's biannual reports and the relevant database.

Background

2. The IESBA approved the [Terms and Reference](#) of the TRC at its March 2026 meeting.
3. The objectives of the TRC are to:
 - (a) Oversee the implementation of the IESBA's Statement of Working Processes – Trends and Risks; and
 - (b) Report to or advise, as appropriate, the IESBA in relation to the topics of trends and risks.
4. The TRC's responsibilities are to:
 - (a) Identify policy, accounting profession, industry, economic and financial trends and developments that might impact the IESBA's activities and mandate;
 - (b) Develop an annual survey of strategic risks and opportunities relevant to the IESBA's strategy and work plan;
 - (c) Review trends and other risks screened by IESBA staff and agree on items that would merit consideration by the IESBA and the Stakeholder Advisory Council (SAC); and
 - (d) Report the selected matters to the IESBA and, as appropriate, seek the views and advice of the SAC thereon.

¹ TRC Members:

- Vania Borgerth, Chair, IESBA Member
- Rania Uwaydah Mardini, IESBA Member
- Christelle Martin, IESBA Member
- Obichukwu Nwazota, IESBA Member
- Amarjeet Singh, IESBA Member
- David Wray, IESBA Member

5. The TRC presents to the IESBA:
 - (a) A yearly strategic risks and opportunities survey and assessment to the IESBA; and
 - (b) Its report on trends and other risks to the IESBA and, as appropriate, the SAC at least every six months.
6. The TRC is supported by the IESBA Staff Insights Group.

Activities Since March 2026

7. The TRC met in May 2026 to discuss and agree the TRC's work plan for 2026 and the proposed structure of the TRC's biannual report.

Action Requested

8. IESBA members are asked to consider the presentation from the IESBA Staff Insights Group and provide input regarding:
 - (a) The TRC's work plan;
 - (b) The structure of TRC biannual reports in **Agenda Item 5B**; and
 - (c) The TRC database and the proposed template to capture information by IESBA Members and Staff in **Agenda Item 5C**.

Next Steps

9. The next TRC session is scheduled for the December 2026 IESBA meeting, where the TRC will present its first report to the IESBA.

Materials Presented

Agenda Item 5-A	Presentation Slides
Agenda Item 5-B	Proposed Structure of TRC's Report
Agenda Item 5-C	Template for TRC Database