

Template for Trends and Risks Database

A. Source

Name of organization, title of report, date, geography, and whether it is a regulator/standard setter/market actor/academic source/media source.

B. Signal identified

A short description of the trend, risk, or opportunity in plain English.

C. Type of signal

Choose tag:

- Audit quality
- Ethics / independence
- Reporting / assurance
- Technology / AI
- Governance / firm culture
- Market structure / business model
- Regulation
- Adoption / implementation
- Macro / geopolitical / systemic
- Other (please specify)

D. Relevance to IESBA

Choose tag:

- Possible implication for the Code
- Implication for current project(s)
- Implication for future standard-setting
- Implication for adoption / implementation
- Implication for IESBA's strategic positioning or voice in the debate.
- Other (please specify)

E. Recommended action

Choose tag:

Category A – for IESBA consideration if the matter suggests a possible gap, lack of clarity, need for a Board-level response, or a debate in which IESBA should lead or speak.

Category B – for IESBA and staff noting if it is important context, but not yet mature enough for substantive Board discussion or action.

F. Proposed follow up

Choose tag:

- No action / continue monitoring
- Staff analysis

Proposed Template for TRC Database
IESBA Meeting (June 2026)

- Feed into existing project
- Targeted outreach
- Publication / communication
- Possible future project scoping
- Other (please specify)