

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

## Agenda Item

# 7

### Adoption & Implementation (A&I)

#### Objectives of the Session

1. To consider:
  - (a) An update from the A&I Working Group (A&I WG), including the further development of jurisdictional correspondence for prioritized jurisdictions to identify A&I needs; and
  - (b) The initial proposed prospective partners under the IESBA Partnership Framework for Promoting A&I of the IESBA's Standards (Partnership Framework).

#### A&I WG Activities since March 2026

2. The A&I WG met fortnightly in April and May 2026 to discuss:
  - The A&I WG's Updated Action Plan.
  - Coordination with the International Federation of Accountants (IFAC) and the International Auditing and Assurance Standards Board (IAASB).
  - Other stakeholder engagement, including with the International Sustainability Standards Board (ISSB).
  - Tailored correspondence for prioritized jurisdictions and the strategic direction for A&I activities.
  - Identifying and evaluating prospective partners under the Partnership Framework based on an assessment mechanism, and to propose initial partners for the IESBA's consideration.
  - The IESSA Implementation Monitoring Advisory Group's (IIMAG) activities, consideration of matters raised by IIMAG members, and proposed additional Q&As to address these matters (refer to **Agenda Item 10**).
  - The three IESBA SMART A&I related initiatives; Partnership Plan; Jurisdictional and Stakeholder Matrix; and Adoption Plan (refer to **Agenda Item 11**).

#### *A&I WG Updated Action Plan*

3. The A&I WG's Updated Action Plan – June 2026 (**Agenda Item 7A**) provides an overview of key A&I activities, including updates to planned activities and the following new and updated activities from the [Updated Action Plan](#) considered at the March 2026 IESBA meeting:

- Continued development of outreach strategies, including tailored correspondence for the 17 priority jurisdictions and draft jurisdictional profiles for the additional 7 jurisdictions approved in December 2025 (refer paragraphs 8-10 below).
- Commenced operationalization of the Partnership Framework (refer paragraphs 11-14 below).
- IESBA Staff publications – Sustainability Reporting Case Studies, Guide for Those Charged with Governance (TCWG), and Investor Guide – now on hold due to staff resource constraints.
- Stakeholder engagement discussed below.

#### *Coordination with IFAC and the IAASB*

4. IESBA Staff met with IFAC Staff on a few occasions during Q2 2026, including:
  - Continued discussions on the way forward with respect to A&I coordination and IFAC's adoption status map and Statements of Membership Obligations (SMOs) program.
  - Continued discussions on the planned approach for IFAC's next iteration of *The State of Play: Sustainability Disclosure and Assurance*<sup>1</sup> with respect to the IESBA Code.
  - Liaison with IFAC Staff on specific jurisdictional outreach strategies.
5. IESBA and IAASB Staff continued discussions on the Boards' respective sustainability A&I work and coordination activities, including stakeholder outreach. This included coordinated outreach to regional accountancy organizations<sup>2</sup> to monitor adoption developments for the IESSA and ISSA 5000. IESBA and IAASB Staff also separately consulted with their respective Jurisdictional Standard Setters (JSS) liaison groups on adoption status for the IESSA and ISSA 5000. The current IESSA adoption status was published in April 2026 and outreach will recur quarterly to actively monitor adoption (refer under heading "IESSA Adoption Status" at [Global Ethics Sustainability Standards Focus Page](#)).

#### *Other Stakeholder Engagement*

6. IESBA, ISSB, and IAASB representatives met on May 26, 2026 to discuss updates on recent and upcoming A&I activities, coordination relating to the adoption of the respective Boards' sustainability-related standards, and the IESBA Partnership Framework. A report-back will be provided at this Board meeting.
7. On March 26, 2026 IESBA Staff presented at a World Bank and Centre for Financial and Sustainability Reporting Forum webinar in coordination with IFAC on substantive changes to the IESBA Code since 2018, with particular focus on sustainability, technology, and A&I. Representatives from over 20 jurisdictions attended the virtual event from various backgrounds, including professional accountancy organizations (PAOs), firms, professional accountants in business, auditors, academics, and regulators.

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<sup>1</sup> The most recent version of [The State of Play: Sustainability Disclosure and Assurance](#) was issued in May 2025 and includes five-year trends and analysis (2019-2023).

<sup>2</sup> Accountancy Europe, Confederation of Asian and Pacific Accountants (CAPA), and the Pan African Federation of Accountants (PAFA)

### *Jurisdictional Prioritization and Profiles*

8. The following list of priority jurisdictions remains unchanged from March 2026. There continues to be a need to remain agile and flexible with prioritization due to the current global regulatory environment and accordingly, the list remains subject to change.

High Priority Jurisdictions	
Australia	Malaysia
Brazil	New Zealand
France	Nigeria
India	Singapore
Italy	South Africa
Japan	United Kingdom
Kenya	Qatar, Saudia Arabia, United Arab Emirates
Korea, Rep.	
Additional High Priority Jurisdictions added December 2025	
Argentina	Hong Kong SAR
Chile	Mexico
China	Türkiye
Colombia	

9. Draft correspondence was sent to the relevant IESBA members/Technical Advisors for the initial 17 priority jurisdictions. The correspondence highlights the A&I WG's understanding of the status in each jurisdiction with respect to sustainability reporting, assurance, and ethics based on the jurisdictional profiles, and requesting input on whether the IESBA might support the jurisdiction with A&I and/or capacity building. Responses were received from the IESBA members/Technical Advisors for most jurisdictions and the correspondence will be distributed to the relevant jurisdictional organizations.
10. Additionally, the statuses of the draft jurisdictional profiles and outreach plans are as follows:
- Targeted outreach plans are in process for Kenya and Nigeria.
  - Requests and needs for Korea continue to be monitored.
  - Jurisdictional profiles remain under development for Argentina, Chile, China, Colombia, Hong Kong SAR, Mexico, and Türkiye.

### *Partnership Framework*

11. The A&I WG updated the IESBA at its March 2026 meeting on the WG's structured and scalable approach to identifying and prioritizing partnerships, considering jurisdictional specificities, resource constraints, and a phased approach to begin with a few select stakeholders.<sup>3</sup>

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<sup>3</sup> The Partnership Framework recognizes the need for partner identification and onboarding to be based on appropriate due diligence and consideration of factors including track record, reputation, size, capacity, reach and impact.

12. Using this approach, the A&I WG assessed a broad set of stakeholders (representing both professional accountants (PAs) and non-PAs) across the prioritized jurisdictions, including those that are practitioners, professional and industry bodies, regulators and oversight bodies, standard setters, not-for-profit organizations, users of sustainability information, and global and regional organizations.
13. As a result, the WG proposes the following prospective partners as a first stage:
- World Bank Group (WBG)
  - Pan African Federation of Accountants (PAFA)
  - International Organization of Securities Commissions (IOSCO)
  - Association of Chartered Certified Accountants (ACCA)
  - Confederation of Asian and Pacific Accountants (CAPA)
  - Saudi Organization for Chartered and Professional Accountants (SOCPA)
  - Grupo Latinoamericano de Emisores de Normas de Información Financiera (GLENIF)
  - Accountancy Europe (ACE)

How these prospective partners were prioritized is set out in **Agenda Item 7A**. The WG will provide an update on this process at this Board meeting.

14. The Stakeholder Advisory Council (SAC) met in Madrid on April 27-28, 2026, and held a session on the Partnership Framework. Key observations, advice, and suggestions from the SAC members included:<sup>4</sup>

- SAC members supported the Partnership Framework as a pragmatic way to strengthen A&I through more structured and outcome-oriented collaboration. SAC members emphasized that any strategic collaboration should maintain clear boundaries to protect the IESBA's independence, due process, and public interest accountability.

**A&I WG Response:** The onboarding process for prospective partners will consider and ensure the IESBA's independence and public interest accountability are considered and protected. Further, the premise of the partnerships is promoting A&I, so they will not encroach on the due process required when developing standards or other relevant materials.

- Governance, control, conflicts of interest and perceived regulatory capture were identified as important risks to manage. There was also a suggestion to incorporate a governance layer for the respective partnerships.

**A&I WG Response:** Incorporating a governance layer was not considered necessary due to the nature of the Partnership Framework and its narrow and specific purpose, including to build a global community of collaborators. Further, a governance layer would create significant challenges from a resourcing perspective and introduce an undue level of complexity.

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<sup>4</sup> For more information on the session and meeting highlights see [Stakeholder Advisory Council April 27-28, 2026](#).

- Some SAC members highlighted that the term “partnership” could imply too close a relationship, and therefore risking independence, and that alternatives such as “strategic collaboration” or “strategic stakeholder engagement” may be clearer.

**A&I WG Response:** Changing the name of the Partnership Framework was not considered to be necessary. The framework sets out the expected roles and activities of the IESBA and partners to leverage their broader knowledge, skill sets, and networks. Further, there are minimal formalities to join the framework, neither are there expectations of formal arrangements. Further, the Partnership Framework was modeled on the existing ISSB [Partnership Framework for Capacity Building](#) and was informed by feedback and advice from several discussions with ISSB Staff.

- SAC members suggested that development banks, regional institutions, business groups and chambers of commerce could help extend outreach and implementation support, particularly in emerging markets.

**A&I WG Response:** The WBG is amongst the first prospective partners identified. The WG will consider the other institutions and groups highlighted by SAC members as part of the next round of consideration of potential partners.

### **Next Steps**

15. The A&I WG's proposed way forward and next steps include:

- (a) Monitoring responses from the relevant jurisdictional organizations for the initial 17 priority jurisdictions and assessing any requests for IESBA support for A&I and/or capacity building;
- (b) Commencing the onboarding process for the initial prospective partners under the Partnership Framework, including gauging the potential partners' interest, commitment to the objectives of the framework, possible tangible contributions, timelines, deliverables, and desired outcomes;
- (c) Further developing draft jurisdictional profiles for the additional 7 prioritized jurisdictions; and
- (d) Continuing existing and additional planned outreach.

### **Action Requested**

16. IESBA Members are asked to provide views and observations on the A&I WG's:

- (a) Approach and activities set out in **Agenda Item 7A**;
- (b) Initial list of prospective partners identified under the Partnership Framework;
- (c) Responses to the SAC comments set out above; and
- (d) Proposed next steps.

### **Material Presented**

Agenda Item 7A                      A&I WG Updated Action Plan – June 2026