

Adoption & Implementation Working Group (A&I WG) – Updated Action Plan – June 2026

The tables below set out activities to promote A&I, including additional implementation and capacity building materials being developed for the IESBA's Sustainability and Experts Standards, stakeholder engagement, the IESBA Partnership Framework for Promoting A&I of IESBA's Standards (Partnership Framework), and jurisdictional engagement. The tables incorporate updates from the A&I WG's [Updated Action Plan](#) that was considered at the March 2026 IESBA meeting, including the status of proposed activities and updated information on existing activities. The tables also highlight new activities added to the plan. Whilst this action plan identifies proposed activities, it does not preclude additional activities being undertaken¹.

A. Additional Implementation and Capacity Building Materials

Additional implementation and capacity building materials that are under development.

Material	Details	Responsibility	Status & Timing
Additional IESBA Staff Questions & Answers (Q&As) on the IESSA	IESBA Staff Q&A on IESSA were issued in June 2025. An additional set of Q&As have been identified through interactions with the IIMAG to address matters raised by IIMAG members (refer Agenda Item 10).	IESBA Staff	NEW Q3 2026
Investors and Those Charged with Governance (TCWG)	Two separate tailored materials for (a) investors and (b) TCWG in order to provide more targeted and decision-useful guidance on the impacts and benefits of the IESSA and sustainability reporting revisions for those specific stakeholder groups that recognizes their distinct roles, responsibilities, and priorities. Tailoring the materials allows alignment with each group's specific concerns (e.g., TCWG's focus on governance,	IESBA Staff	UPDATED On hold due to staff resourcing constraints

¹ **Appendix 1** of the A&I WG's [Updated Action Plan](#) for the March 2026 IESBA meeting set out completed activities to promote A&I, including the launch of the IESBA's Sustainability and Experts Standards and additional implementation and capacity building materials published. There have been no changes to the completed activities since the March 2026 IESBA meeting, so this information has not been replicated.

Material	Details	Responsibility	Status & Timing
	oversight, and risk versus investors' need for reliable, comparable information for capital allocation).		
IESBA Staff Case Studies on Sustainability Reporting	IESBA Staff Case Studies applying the Sustainability Reporting revisions to the Code. Case studies may leverage and expand on existing scenarios developed by Association of Chartered Certified Accountants (ACCA) and incorporate new scenarios.	IESBA Staff	UPDATED On hold due to staff resourcing constraints
IESSA Implementation Guide	<p>The IESSA is completely new, and there is a wide range of interested stakeholders, including non-accountant assurance practitioners. Accordingly, consideration is being given to focusing the implementation guide on non-accountant assurance practitioners.</p> <p>The guide will highlight the scope, context, and objectives of the new standard, and explain key concepts, practitioner's responsibilities, and key requirements, including material on specific topics, for example, NOCLAR, group sustainability assurance engagements and the determination of components, and using the work of another practitioner.</p>	IESBA Staff & Comms	On hold pending further developments with the IAF
Other Non-Authoritative Material (NAM)	In coordination with the IESSA Implementation Monitoring Advisory Group (IIMAG), the A&I WG will assess the need for additional NAM, such as case studies on group and non-assurance services provisions, to deepen the understanding of the matters covered by, and to assist with implementation of, the IESBA Sustainability and Experts Standards. Consideration will be given to exploring opportunities to collaborate with jurisdictional standard setters (JSS).	A&I WG & IESBA Staff	Ongoing

Material	Details	Responsibility	Status & Timing
IESBA Web Page	Update the IESBA's Sustainability Reporting and Assurance focus page for the tool-kit of implementation and capacity building materials.	IESBA Staff & Comms	Ongoing

B. Ongoing Stakeholder Engagement Activities

The A&I WG recognizes the importance of maintaining existing, and developing new, stakeholder relationships and partnerships to maximize A&I of the IESBA Sustainability and Experts Standards.

Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
IFAC	<p>Liaise and coordinate with IFAC as it supports IESBA's roll-out plan for the IESBA Sustainability and Experts Standards in its ongoing activities on A&I. IFAC's activities include facilitation of the translation and reproduction of the standards and other materials. IESBA and IFAC Staff met during Q2 2026, to discuss:</p> <ul style="list-style-type: none"> • Specific jurisdictional outreach strategies. • The way forward with respect to coordination on A&I activities. • IFAC's adoption status map and data tracking and Statements of Membership Obligations (SMO) program. • The planned approach for IFAC's next iteration of <i>The State of Play: Sustainability Disclosure and Assurance</i> with respect to the IESBA Code. 	A&I WG & IESBA Staff	UPDATED Ongoing
IAASB	The IESSA and Experts standards and ISSA 5000 are closely linked and form integral components of the global sustainability standards infrastructure. ² The two Boards undertook extensive coordination activities to ensure that the standards are aligned and interoperable.	IESBA & IAASB Staff	UPDATED Ongoing

² See ISSA 5000, paragraph 6 – ISSA 5000 is premised on the basis that sustainability assurance practitioners are subject to the provisions of the IESBA Code related to sustainability assurance engagements (which incorporate the IESSA and Experts standards), or requirements that are at least as demanding.

Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
	<p>Close coordination activities with the IAASB will continue to promote the A&I of the respective standards. To facilitate this, the IESBA and IAASB Staff have established a staff A&I working group which meet regularly to coordinate on A&I initiatives, including the development of joint A&I materials, planning of outreaches, and consideration of A&I feedback received from stakeholders.</p> <p>There was coordinated IESBA/IAASB outreach to regional accountancy organizations with a questionnaire to be distributed to their professional accountancy organization (PAO) members to monitor adoption developments for the IESSA and ISSA 5000. The current IESSA adoption status was published in April 2026 and outreach will occur on a quarterly basis to maintain active monitoring of adoption.</p>		
Sustainability reporting standard setters	<p>Consider developments relating to global sustainability reporting standards, including ISSB and GRI standards, as well as major regional standards such as the ESRs in the EU.</p> <p>In partnership with IFAC, JSS and others, the A&I WG will monitor jurisdictional adoption or public consultation on mandatory or voluntary sustainability reporting based on the ISSB standards or other sustainability reporting standards. Significant markets adopting sustainability reporting standards are potential first candidates for adoption of the IESBA Sustainability and Experts Standards.</p>	A&I WG & IESBA Staff	Ongoing
International Sustainability Standards Board (ISSB)	<p>IESBA representatives are engaging with ISSB and IAASB representatives on matters of mutual interest, including promoting the benefits of a global sustainability reporting, assurance and ethics ecosystem and the trilogy of standards.</p> <p>Joint IESBA/ISSB/IAASB meetings were held on April 10, 2025, May 13, 2025, July 8, 2025, October 17, 2025, and January 12, 2026. The next meeting will be on May 26, 2026. The latter meeting will include discussion on the progress of</p>	A&I WG & IESBA Staff	UDPATED Ongoing

Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
	the IESBA Partnership Framework and ongoing collaboration between the ISSB, IAASB, and IESBA.		
International Accreditation Forum (IAF)	<p>In February 2024, the IESBA and IAF announced a strategic partnership to advance the use of the IESSA to underpin trust in the assurance of sustainability information. This envisages collaboration with the IAF to support training of accreditation bodies and conformity assessment bodies to apply the IESSA, and coordination on implementation materials required, such as an IESSA Implementation Guide and training programs, to assist the IAF with A&I and capacity building.</p> <p>IESBA Staff met with IAF representatives in London on February 27-28, 2025, to discuss the IAF's mapping of its current ethics requirements for sustainability assurance engagements to the IESSA and to clarify and address key issues. IESBA Staff provided a report-back on this engagement at the March 2025 IESBA meeting.</p> <p>IESBA Staff and IAF representatives have continued to liaise on the IAF's mapping since the March 2025 IESBA meeting. IAF is currently considering the way forward with respect to its mapping and framework development due to changes in the external environment, including the impact of the European Union's Omnibus legislation. IESBA Staff and IAF representatives last met on November 26, 2025.</p>	IESBA Staff	Ongoing
Regulators and standard setters	<p>Outreach to international regulators/standard setters (e.g., International Forum of Independent Audit Regulators (IFIAR) and International Organization of Securities Commissions (IOSCO)) and regional and jurisdictional regulators (e.g., Committee of European Auditing Oversight Bodies (CEAOB), national securities regulators and national or regional assurance oversight authorities). These stakeholders provide unique public interest perspectives on what may be required for adoption and effective implementation.</p>	IESBA Members, A&I WG & IESBA Staff	Ongoing

Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
Jurisdictional Standard Setters (JSS)	<p>The IESBA-JSS group represents the most active JSS around the world. These JSS have a wealth of knowledge, experience and expertise that are invaluable to the IESBA.</p> <p>Possible partnerships with certain JSS to assist with the development of NAM to support the implementation of the IESBA Sustainability and Experts Standards. In addition, JSS will be part of an 'early feedback' mechanism to share information regarding any A&I challenges different jurisdictions are facing with the new standards.</p> <p>The IESBA-JSS liaison meeting on April 30-May 1, 2026 touched on some areas of A&I with respect to jurisdictional developments.</p>	IESBA Members & Staff	UPDATED Ongoing
Sustainability Reference Group (SRG)	As determined at the December 2024 IESBA meeting, the SRG will continue to provide valuable input into the development of implementation support materials.	IESBA Staff	UPDATED Q1-Q4 2026
Association of Chartered Certified Accountants (ACCA)	<p>ACCA is a global professional accounting body offering the Chartered Certified Accountant qualification. IESBA and ACCA collaborated on a “Trust in sustainability reporting” article on the IESSA and enhanced ethical provisions for sustainability reporting which was included in ACCA's May 2025 AB Magazine.</p> <p>The A& WG are proposing the ACCA as a potential partner under the Partnership Framework, see further discussion under C below.</p>	IESBA Staff	UPDATED Ongoing
IESSA Implementation Monitoring Advisory Group (IIMAG)	<p>The A&I WG provided feedback on the composition of the IIMAG. The IIMAG is a technical group of experts to provide insights and advice to the IESBA on any implementation issues or challenges relating to the IESSA. The A&I WG selected the initial 11 IIMAG members based on the general criteria set out in the IIMAG's Terms of Reference.</p> <p>The IIMAG met on April 14, 2026, to consider matters raised by IIMAG members, and a proposal to create additional Q&As to address these matters and the A&I</p>	A&I WG & IESBA Staff	UPDATED Ongoing

Stakeholder	Engagement Activities and Partnerships	Responsibility	Status
	WG was updated on this at its May 5, 2026 meeting. IESBA Staff will continue to liaise and coordinate with the IIMAG and A&I WG on implementation issues or challenges of relevance to both groups.		

C. Partnership Framework

The IESBA approved the Partnership Framework at its December 2025 meeting. The framework supports capacity building through collaboration, one of the key pillars in the A&I WG's Terms of Reference. It intends to bring greater coordination, clarity, and consistency to the IESBA's outreach through formalizing IESBA and partner roles and focusing engagement to be more outcome oriented.

In line with the Partnership Framework, the A&I WG commenced identifying 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, and users of sustainability information.

The A&I WG developed a prospective partner criteria and assessment mechanism to support a more structured and transparent partnership assessment aligned to the Partnership Framework. The criteria and assessment mechanism 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.

The A&I WG has proposed 8 initial partners to prioritize because, taken together, they provide a balanced mix of global influence, regional reach, technical credibility, and practical delivery capacity. This is consistent with the Partnership Framework's objective to leverage partners' expertise, reach and resources to support A&I, local capacity building, regional coordination, and feedback loops. The analysis undertaken by the WG included significant research, consideration, and deliberation using the criteria in the table below and summarized in the table on Potential Partners below.

Criteria

Criteria	High-Level Description
Reputation	Factors including credibility, integrity, governance, and reputational standing.
Resources	Concrete, near-term deliverables and resources the partner can credibly commit.
Capability	Technical and operational capability relevant to the proposed collaboration (for example subject-matter expertise, implementation know-how, training design, translation support, convening power, and project-delivery capability).

Criteria	High-Level Description
Track Record	Demonstrated history of delivering comparable initiatives, partnerships, technical work, or implementation support.
Size or scale	Overall institutional footprint and structural scale of the organization (e.g., membership size, geographic presence, funding/resources, organizational capacity, and global/regional standing)..
Reach	Degree of access to, and ability to convene or influence, priority audiences (e.g., regulators, standard setters, PAOs, firms, investors, and non-PA stakeholders) across relevant jurisdictions.
Impact	Meaningful, observable change in behavior or outcomes that is likely to result.
Other Considerations	Other key factors affecting whether the partnership should be pursued (e.g.: strategic timing, uniqueness, sensitivities etc.).

Initial Potential Partners Identified

Potential Partner	Description	Status
World Bank Group (WBG)	Global organization with strong reputation and development mandate that provides direct access to governments, regulators and reform programs across emerging markets and developing economies. Its scale, convening power and existing capacity-building activities make it well placed to support policy-level engagement and practical implementation support in priority jurisdictions where implementation needs are greatest.	NEW For IESBA consideration
Pan African Federation of Accountants (PAFA)	Offers strong regional reach across African PAOs and capital-market stakeholders, including in priority jurisdictions Kenya, Nigeria, and South Africa, with demonstrated delivery of sustainability-related training initiatives. Its established regional delivery model and stakeholder network provide a practical channel for coordinated outreach, training, and sustained implementation support across the African continent.	NEW For IESBA consideration

Potential Partner	Description	Status
International Organization of Securities Commissions (IOSCO)	IOSCO's standing with securities regulators and market authorities globally along with its regulatory reach and existing capacity-building programs make IOSCO a high-impact channel for promoting understanding of ethics and independence requirements linked to sustainability assurance.	NEW For IESBA consideration
Association of Chartered Certified Accountants (ACCA)	Combines extensive global membership with established sustainability learning programs and continuing professional development capabilities, including across priority jurisdictions (including in Europe, the United Kingdom, Africa, Asia-Pacific and the Middle East) supporting scalable awareness raising and practitioner education.	NEW For IESBA consideration
Confederation of Asian and Pacific Accountants (CAPA)	Operates across the Asia-Pacific region, representing national PAOs and other accountancy bodies, including priority jurisdictions China, Hong Kong SAR, India, Japan, Korea, Malaysia, Singapore, and Australia/New Zealand. Provides an efficient regional platform for coordinated outreach, professional engagement and implementation support.	NEW For IESBA consideration
Saudi Organization for Chartered and Professional Accountants (SOCPA)	Represents a strategically important gateway to Saudi Arabia and the Gulf region, including priority jurisdictions such as Saudi Arabia, Qatar, and the United Arab Emirates, with strong local standing and Arabic-language capability. SOCPA's is establishing the Accounting Knowledge Center in Riyadh as a hub for knowledge dissemination and the promotion of transparency and governance at regional and international levels.	NEW For IESBA consideration
Grupo Latinoamericano de Emisores de Normas de Información Financiera (GLENIF)	Regional body of accounting standard-setters from 16 Latin American countries, including priority jurisdictions Argentina, Brazil, Chile, Colombia and Mexico. GLENIF provides an established platform for regional coordination, technical engagement, and outreach on sustainability assurance and ethics-related implementation matters across Latin America.	NEW For IESBA consideration
Accountancy Europe (ACE)	Represents PAs and auditors from 37 European countries, including all 28 European Union Member States and provides access to PAOs and policy stakeholders across Europe,	NEW For IESBA consideration

Potential Partner	Description	Status
	including priority and potential priority jurisdictions France, Italy, United Kingdom, and Türkiye. ACE's policy experience and regional profession network would support consistency, mobilization and implementation dialogue as sustainability reporting and assurance frameworks evolve.	

D. Jurisdictional Engagement

The A&I WG developed comprehensive draft jurisdictional profiles for the 17 prioritized jurisdictions presented at previous IESBA meetings to deepen the understanding of the respective jurisdictional contexts and support the development of tailored outreach strategies. These profiles leveraged the previously developed stakeholder engagement map and were informed by extensive external research, close collaboration with IFAC Regional Managers, and valuable input from IESBA Members/Technical Advisors. At the December 2025 IESBA meeting, an additional 7 jurisdictions were approved for prioritization.

The draft profiles are being maintained as dynamic documents and updated on an ongoing basis for internal purposes at this stage. Where jurisdictions have expressed specific needs or priorities, including support related to A&I of the IESBA Code more broadly, the A&I WG has considered the nature and extent of assistance that may appropriately be provided. The A&I WG welcomes the input received to date from IESBA Members/Technical Advisors and encourages continued contributions and engagement in their respective regions/jurisdictions.

The A&I WG has drafted correspondence for the initial 17 priority jurisdictions highlighting the WG's understanding of the current 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. The draft correspondence and updated draft jurisdictional profiles were provided to IESBA Member/Technical Advisor and the following table summarizes the status of this activity.

Jurisdictional Correspondence & Engagement

Jurisdiction	Correspondence & Engagement Activities	IESBA Member/Technical Advisor Support	Status
Initial 17 Prioritized Jurisdictions			
Kenya	Draft correspondence and updated draft jurisdictional profile provided to IESBA Member/Technical Advisor. Response received and correspondence to be sent to relevant jurisdictional organization(s). Refer above regarding potential partnership with PAFA.	Paul Muthaura (Former IESBA member)	UPDATED Correspondence to be sent
Nigeria	Draft correspondence and updated draft jurisdictional profile provided to IESBA Member/Technical Advisor. Response received and correspondence to be sent to relevant jurisdictional organization(s). Refer above regarding potential partnership with PAFA.	Obichukwu Nwazota	UPDATED Correspondence to be sent
India	Draft correspondence and updated draft jurisdictional profile provided to IESBA Member/Technical Advisor. Response received and correspondence to be sent to relevant jurisdictional organization(s). Refer above regarding potential partnership with CAPA.	Amarjeet Singh Deepa Agarwal	UPDATED Correspondence to be sent
Qatar, Saudi Arabia, United Arab Emirates (UAE)	Draft correspondence and updated draft jurisdictional profiles provided to IESBA Member/Technical Advisor. Response received for Saudi Arabi and correspondence to be sent to relevant jurisdictional organization(s). Awaiting further input for Qatar and UAE. Refer above regarding potential partnership with SOCPA.	Rania Uwaydah Mardini David Clark (Former IESBA Technical Advisor)	UPDATED Correspondence to be sent for Saudi Arabi Information pending for Qatar and UAE
Japan	Draft correspondence and updated draft jurisdictional profile provided to IESBA Member/Technical Advisor. Response received and correspondence to be sent to relevant jurisdictional organization(s).	Tomoyo Imura Atsushi Tomono	UPDATED Correspondence to be sent

Jurisdiction	Correspondence & Engagement Activities	IESBA Member/Technical Advisor Support	Status
	Refer above regarding potential partnership with CAPA.		
Malaysia & Singapore	Draft correspondence and updated draft jurisdictional profiles reviewed and updated by IESBA Staff and correspondence to be sent to relevant jurisdictional organization(s).	IESBA Staff	UPDATED Correspondence to be sent
Korea	Correspondence on hold pending developments and further instructions from the IESBA Member/Technical Advisor. Refer above regarding potential partnership with CAPA.	Sung-Nam Kim Ki-Tae Park	UPDATED Information pending
Australia/ New Zealand	Draft correspondence and updated draft jurisdictional profiles provided to IESBA Member/Technical Advisor. Response received and correspondence to be sent to relevant jurisdictional organization(s). Refer above regarding potential partnership with CAPA.	Channa Wijesinghe Belinda Zohrab	UPDATED Correspondence to be sent
France	Draft correspondence and updated draft jurisdictional profile provided to IESBA Member/Technical Advisor. Initial response received and awaiting further instructions about where to send correspondence. Refer above regarding potential partnership with ACE.	Christelle Martin Bruno Tesniere	UPDATED Information pending
United Kingdom	Draft correspondence and updated draft jurisdictional profiles provided to IESBA Member/Technical Advisor. Response received and correspondence deemed unnecessary at this stage. Refer above regarding potential partnership with ACE.	Mark Babington Keith Billing	UPDATED No further action at this stage
Italy	Draft correspondence and updated draft jurisdictional profile provided to IESBA Member/Technical Advisor.	Luigi Nisoli	UPDATED Information pending

Jurisdiction	Correspondence & Engagement Activities	IESBA Member/Technical Advisor Support	Status
	Refer above regarding potential partnership with ACE.		
South Africa	Draft correspondence and updated draft jurisdictional profile provided to IESBA Member/Technical Advisor. Refer above regarding potential partnership with PAFA.	Saadiya Adam Natashia Soopal	UPDATED Information pending
Brazil	Draft correspondence and updated draft jurisdictional profile provided to IESBA Member/Technical Advisor. Response received and correspondence to be sent to relevant jurisdictional organization(s). Refer above regarding potential partnership with GLENIF.	Vania Borgerth	UPDATED Information pending
New Jurisdictional Profiles Under Development			
Argentina, Chile, China, Colombia, Hong Kong SAR, Mexico, Türkiye	Refer above regarding potential partnership with GLENIF and CAPA.	Hector Lehuede (Chile)	UPDATED Drafting