

Meeting: IESBA

Meeting Location: New York, US

Meeting Date: June 8–11, 2026

Agenda Item **10**

IESSA Implementation Monitoring Advisory Group (IIMAG) Update

Objectives of the Session

1. To
 - (a) Consider an update on the IIMAG's work and the implementation issues related to the IESSA¹ raised by IIMAG members; and
 - (b) Provide directional input to IESBA staff on the proposed actions, including additional Q&As to address identified matters.

Background

2. As part of a comprehensive plan for monitoring the implementation of the IESSA, the IESBA established the IIMAG in March 2025 and approved its [Terms of Reference](#). The key objectives of the IIMAG are to:
 - (a) Exchange information and views about practical issues or challenges identified during actual or planned implementation of the IESSA;
 - (b) Provide insights, feedback or advice to the IESBA on identified areas or matters relating to the implementation of the IESSA with a view to informing the IESBA's consideration of the need for any timely responses;
 - (c) Act as a sounding board to the IESBA on practical or technical implementation matters relating to the IESSA; and
 - (d) Provide input to, or collaborate on, the development of non-authoritative guidance material to support the effective implementation of the IESSA.
3. The IAASB also established an [ISSA 5000 Technical Implementation Contact Group](#) (TICG) to provide insights and feedback about technical and practical issues related to ISSA 5000.² The coordination between the IIMAG and the TICG is maintained through observers from the IAASB and IESBA staff at the two groups' meetings.
4. The list of the IIMAG members is available on the IESBA [website](#).

¹ International Ethics Standards for Sustainability Assurance (including International Independence Standards)

² International Standard on Sustainability Assurance (ISSA) 5000, *General Requirements for Sustainability Assurance Engagements*

Activities Since Last Update to the Board in December 2025

5. The IIMAG held two virtual meetings in February and April 2026 to identify and discuss:
 - Implementation issues that have arisen related to the IESSA that might be of global relevance;
 - Other high-priority implementation materials the IESBA should consider commissioning, in addition to those already released, including the development of additional Q&As to address issues related to first-time implementation.
6. The IIMAG Chair and staff met with the Adoption and Implementation Working Group (A&I WG) in May 2026 to provide an update on the implementation issues raised by the IIMAG and to ask for the WG's input regarding the proposed topics for Q&As.

Action Requested

7. IESBA members are asked to:
 - (a) Consider the update from the IIMAG Chair and staff; and
 - (b) Provide input regarding the proposed actions to address the implementation issues identified by the IIMAG as outlined in **Agenda Item 10A**.

Material Presented

Agenda Item 10A IIMAG Update – Presentation Slides