

IESSA Implementation Monitoring Advisory Group (IIMAG) – Update

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IESBA Meeting, NYC
June 10, 2026

Activities Since December 2025

- Two virtual IIMAG meetings
 - February 5
 - April 14
- Coordination with ISSA 5000 Technical Implementation Contact Group Staff on implementation issues identified
- Coordination with A&I Working Group on next steps



Implementation Issues

NO FATAL-FLAW ISSUES HAVE BEEN RAISED IN RELATION TO IMPLEMENTATION OF IESSA

Matters related to different implementation stages:

- Interoperability of IESSA with other standards
- Instructions to component practitioners from jurisdictions where IESSA is not yet adopted

Matters related to first-time implementation:

- Transitional provisions
- Long association of key sustainability assurance leaders
- Scope of IIS in IESSA and Part 4B
- Provision of relevant NAS before the effective date of IESSA

Other implementation matters:

For example,

- Identification and determination of value chain components (VCC)
- Using the work of other practitioners

Implementation Issues

POSSIBLE ACTIONS

Issues Related to Different Implementation Stages

- Continue monitoring implementation issues and consider further supporting material, if needed

Issues Related to First-time Implementation

- Develop additional Q&As for topics not yet covered in other supporting material, before the effective date of IESSA

Other Implementation Issues

- Continue monitoring implementation issues and best practices to better understand the facts and circumstances
- Consider the need for further supporting material after the effective date of IESSA



Development of Additional FAQs or Joint FAQs in Q3

- The IIMAG proposes that the IESBA commission IESBA Staff to develop additional Q&As to address issues related to first-time implementation
 - To be released in Q3 2026
 - Circulated via email to IESBA members for fatal-flaw review
- Coordination with IAASB TICG regarding potential areas to be addressed in joint Q&As, for example, related to VCC



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