

Meeting: IAASB & IESBA Board Meetings

Meeting Location: IESBA: New York
IAASB: Mainz (Germany)

Meeting Date: IESBA: June 8–11, 2026
IAASB: June 15–18, 2026

Agenda Item

6

IAASB and IESBA Strategies and Work Plans (SWPs) – High-Level Overview of Responses to the Joint Stakeholder Survey

Objective

1. The objective of the respective IAASB and IESBA (together referred to as the Standard-Setting Boards (SSBs)) sessions in June 2026 are to consider a high-level briefing on the responses received to the joint stakeholder survey (joint survey).

Activities Since December 2025

Joint Stakeholder Survey

2. At the joint IAASB–IESBA December 2025 meeting, the SSBs approved a joint survey as the initial step in developing consultation papers for their next SWPs for 2028–2031. The SSBs released the joint survey in January 2026 for public input with a 120-day comment period which closed on May 15, 2026.
3. **Appendix 1** provides a list of the Joint IAASB–IESBA SWP Working Group members.

Communication and Outreach

4. Following the launch of the joint survey, Staff of the SSBs carried out a series of communication and outreach activities aimed at raising awareness of the consultation across a wide range of stakeholder groups. These activities included a social media campaign and outreach to key stakeholders, inviting them to respond to the survey.
5. As part of the outreach activities, SSB Staff provided an overview of the objectives and the key areas and topics addressed in the joint survey to members of the Joint IAASB IESBA User Advisory Group at its April 2026 meeting.

Overview of the Responses to the Joint Survey

Matters Addressed in the Joint Stakeholder Survey

6. Broadly, the joint survey sought views from respondents on the following areas:
 - SSBs' strategic positioning for 2028–2031.
 - Key environmental trends.
 - Areas for joint action in the SSBs' work plans.

7. Under “Key Trends Impacting the SSBs” (i.e., Section IV of the survey), the SSBs have included 13 trends grouped into four (4) overarching environmental trends, as follows:
 - A. Digital transformation;
 - B. Changes in the geopolitical and regulatory landscape;
 - C. Evolving expectations concerning sustainability information; and
 - D. Evolving structure and business models of accounting firms.
- Appendix 4** sets out the 13 trends grouped into the 4 overarching environmental trends.
8. Respondents were asked to rate the extent to which they believe each trend will increase or decrease in importance for the SSBs for their next strategy period.
9. In addition, respondents were also asked to provide input on other potential environmental trends or related areas or matters that the SSBs should consider while developing their next SWPs.

Overview of Responses

10. The SSBs have received a total of [107 responses](#) to the joint stakeholder survey from a diverse range of stakeholder groups and from all geographical regions. The majority of the responses (i.e., a total of 102 responses) were provided in the survey format requested (either through online or offline submissions). In addition, 5 written submissions were received in a different format, including two from Monitoring Group member respondents.¹
11. Refer to **Appendix 2** for a full list of the respondents by stakeholder group.

High-Level Overview of Joint Survey Responses

Preliminary Quantitative Ratings of Environmental Trends

12. **Agenda 6–A** provides a high-level overview of the overall quantitative ratings of the environmental trends based on the 102 responses that were provided in the survey format requested. This is intended only to present a general topside overview with respect to the relative importance of the identified environmental trends but does not yet include any analysis of respondents’ narrative comments or of the 5 written submissions received in a different format.
13. With respect to the overview presented, the SSB Staff:
 - Remain mindful that these quantitative ratings alone do not provide the full picture at this time, given that a comprehensive analysis of the narrative responses is yet to be undertaken to provide necessary insights and context for the ratings.
 - Recognize that some written responses provided separate ratings for each SSB (rather than a combined rating) that is not separately reflected at this time in the overview provided.

¹ The respondents are: International Organization of Securities Commissions (IOSCO) Committee 1, International Forum of Independent Audit Regulators (IFIAR), Canadian Public Accountability Board (CPAB), Committee of European Auditing Oversight Bodies (CEAOB) and Public Company Accounting Oversight Board (PCAOB) – Views of the PCAOB Chief Auditor.

Additional Trends and Matters

14. Certain respondents (approximately 43% of the responses) included input on additional trends or related areas and matters, beyond those discussed in paragraph 7 above, that the SSBs should consider in their next SWPs for 2028–2031. However, SSB Staff are yet to perform analysis of such additional trends, and related matters, including identifying whether they relate to similar or distinct trends or matters. Accordingly, at this time, the charts presented in **Agenda 6–A** only consider such additional trends at an aggregated level.

Matter for SSB Consideration:

1. At their respective sessions, IAASB and IESBA members are asked to share their reflections on the high-level overview set out in **Agenda 6–A**.

Next Steps

15. In September 2026, IAASB and IESBA will consider a full analysis of the responses to the joint stakeholder survey and a first read of the IAASB's and IESBA's Consultation Papers.
16. The IAASB and IESBA will be asked to approve the Consultation Papers for public consultation at their respective December 2026 meetings. Refer to **Appendix 3** for an indicative timetable.

Materials Presented

Agenda Item 6–A Presentation

Appendix 1**Joint Strategy and Work Plan Working Group****Working Group Members**

1. The Working Group members are:

IAASB	IESBA
Tom Seidenstein, Chair	Gabriela Figueiredo Dias, Chair
Edo Kienhuis, Vice-Chair	Channa Wijesinghe, Vice-Chair
William Edge, Board Member	Christelle Martin, Board Member

SSB Staff

2. The SSB Staff for the project are:

IAASB	IESBA
Willie Botha, Program and Senior Director	Ken Siong, Program and Senior Director
Kalina Shukarova Savovska, Director	Geoff Kwan, Director
Nathalie Baumgaertener Dutang, Senior Manager	Szilvia Sramko, Principal

Appendix 2

List of Respondents²

#	Respondents	Region
Monitoring Group (2)		
1.	International Organization of Securities Commissions (IOSCO) Committee 1*	Global
2.	International Federation of Independent Audit Regulators (IFIAR)*	Global
Users of Financial or Non-Financial Information (13)		
3.	The European Federation of Investors and Financial Services Users (BETTER FINANCE)	Europe
4.	CFA Institute	Global
5.	First Nations Financial Management Board	North America
6.	Goro Kumagai (The Securities Analysts Association of Japan)	Asia Pacific
7.	Impax Asset Management	Global
8.	International Corporate Governance Network (ICGN)	Global
9.	Investment Company Institute	Global
10.	Jane Wilson (Wilsojay Investments)	North America
11.	Jose Esposito (Credicorp Ltd.)	South America
12.	Kei Tsuchiya (The Securities Analysts Association of Japan)	Asia Pacific
13.	Koei Otaki (SMBC Nikko securities Inc)	Asia Pacific
14.	Martin Lawrence (Ownership Matters Pty Ltd)	Asia Pacific
15.	Takeshi Kimura (Nippon Life Insurance Company (Board Member, PRI) (Steering Committee Member, TISFD))	Asia Pacific

² In the table, views provided in an individual capacity are highlighted in grey. In addition, (i) respondents identified with (*) provided offline submission in a different format than the survey format; (ii) Members of the [IAASB or IESBA JSS Liaison Group](#) are denoted with (#); (iii) Forum of Firms members are indicated with a (**).

#	Respondents	Region
Preparers or Issuers of Financial Statements or Other Information (5)		
16.	Ajinomoto Co., Inc.	Asia Pacific
17.	Ascendia EOOD	Europe
18.	Business Europe	Europe
19.	Japan Business Federation – Keidanren	Asia Pacific
20.	Sevdalina Paskaleva	Europe
Those Charged With Governance (1)		
21.	Kaori Ito (Yourmysyar Inc.)	Asia Pacific
Regulators and Oversight Authorities (12)		
22.	Botswana Accountancy Oversight Authority (BAOA)	Africa
23.	Canadian Public Accountability Board (CPAB) *	North America
24.	Committee of European Auditing Oversight Bodies (CEAOB) *	Europe
25.	UK Financial Reporting Council (UK FRC) #	Europe
26.	Hellenic Accounting and Auditing Standards Oversight Board (HAASOB)	Europe
27.	Independent Regulatory Board for Auditors (IRBA) #	Africa
28.	Irish Auditing & Accounting Supervisory Authority (IAASA)	Europe
29.	Martina Morrissey (IAASA)	Europe
30.	National Association of State Boards of Accountancy (NASBA)	North America
31.	Public Company Accounting Oversight Board (PCAOB) *: # – Views of the PCAOB Chief Auditor	North America
32.	Public Accountants and Auditors Board Zimbabwe (PAABZ)	Africa
33.	Tokyo Stock Exchange ³	Asia Pacific

³ This submission is in process of translation and will be posted on the IAASB / IESBA websites in due course.

#	Respondents	Region
Jurisdictional and National Standards Setters (JSS) (16)		
34.	Accounting Professional & Ethical Standards Board (APESB)	Asia Pacific
35.	American Institute of Certified Public Accountants - Professional Ethics Executive Committee and Auditing Standards Board (AICPA PEEC & AICPA ASB) #	North America
36.	Auditing and Assurance Standards Board of Canada (AASBC) #	North America
37.	Australian Auditing and Assurance Standards Board (AAASB) #	Asia Pacific
38.	Brazil Institute of Independent Auditors (IBRACON) #	South America
39.	Compagnie Nationale des Commissaires aux Comptes (CNCC) - Conseil National de l'Ordre des Experts Comptables (CNOEC) #	Europe
40.	GLASS Group of Latin American Accounting Standard Setters (GLENIF)	South America
41.	Hong Kong Institute of Certified Public Accountants (HKICPA) #	Asia Pacific
42.	Japanese Institute of Certified Public Accountants (JICPA) #	Asia Pacific
43.	Institut der Wirtschaftsprüfer (IDW) #	Europe
44.	Instituto Mexicano de Contadores Públicos (IMCP) #	North America
45.	New Zealand Auditing and Assurance Standards Board (NZAuASB) #	Asia Pacific
46.	Nordic Federation of Public Accountants (NRF) #	Europe
47.	Royal Netherlands Institute of Chartered Accountants (NBA) #	Europe
48.	Saudi Organization for Chartered and Professional Accountants (SOCPA) #	Middle East
49.	Wirtschaftsprüferkammer (WPK) #	Europe
Accounting Firms (19)		
50.	AFCA Desarrollos Profesionales	North America
51.	Alan Am	South America
52.	Baker Tilly International **	Global

#	Respondents	Region
53.	BDO International Limited **	Global
54.	Deloitte Touch Tohmatsu Limited **	Global
55.	Ernst & Young Global Limited (EY) **	Global
56.	Forvis Mazars Global Limited (Mazars) **	Global
57.	Gats-Ratings Professionals	Africa
58.	Grant Thornton International Ltd (GTI) **	Global
59.	José María Hinojal (BNFIX)	Europe
60.	Jack Schoeman (PWC)	Africa
61.	KPMG International Limited **	Global
62.	Krzysztof Burnos	Europe
63.	Kudos International	Global
64.	MAH, Chartered Accountants	Europe
65.	Piotr Witek (Moore Polska)	Europe
66.	PricewaterhouseCoopers International Limited (PWC) **	Global
67.	RSM International Limited **	Global
68.	Shreekant Prasad (Govindham Consultancy Services)	Asia Pacific
Sustainability Assurance Providers other Than Accounting Firms (2)		
69.	Anum Atique (Islamic Non Banking Financial Institution)	Asia Pacific
70.	Keung Ho Keung Ricky	Asia Pacific
Public Sector Organizations (3)		
71.	Audit Board of Republic Indonesia	Asia Pacific
72.	Sanford Rich (NYC Board of Education Retirement System)	North America

#	Respondents	Region
73.	United States Government Accountability Office (GOA)	North America
Member Bodies or Other Professional Accountancy Organizations (22)		
74.	Accountancy Europe (AE)	Europe
75.	Asociación Interamericana de Contabilidad (AIC)	South America
76.	Association of Chartered Certified Accountants (ACCA)	Global
77.	Belgian Institute of Tax Advisors and Accountants (ITAA)	Europe
78.	Chamber of Hungarian Auditors (MKVK)	Europe
79.	Chartered Accountants Australia and New Zealand (CAANZ)	Asia Pacific
80.	Chartered Accountants Ireland (CAI)	Europe
81.	Consejo General de Economistas de España	Europe
82.	CPA Australia	Asia Pacific
83.	European Federation of Accountants and Auditors for SMEs (EFAA)	Europe
84.	Global Accountancy Alliance (GAA)	Global
85.	Institute of Chartered Accountants in England and Wales (ICAEW)	Europe
86.	Institute of Chartered Accountants of Scotland (ICAS)	Europe
87.	Institute of Public Accountants (IPA)	Global
88.	Institute of Singapore Chartered Accountants (ISCA)	Asia Pacific
89.	International Federation of Accountants (IFAC)	Global
90.	Malaysian Institute of Accountants (MIA Malaysia)	Asia Pacific
91.	Malta Institute of Accountants (MIA Malta)	Europe
92.	Pan African Federation of Accountants (PAFA)	Africa
93.	Pavel Dimitrov (Union of Accountants in Bulgaria)	Europe

#	Respondents	Region
94.	Polish Chamber of Statutory Auditors (PIBR)	Europe
95.	South African Institute of Chartered Accountants (SAICA)	Africa
Academics (4)		
96.	European Accounting Association (EAA) Auditing, Assurance and Ethics Standard Committee	Europe
97.	Kiran Seth (Sunway University)	Asia Pacific
98.	Kenichi Akiba (Waseda University)	Asia Pacific
99.	Nicole Ratzinger-Sakel (University of Hamburg Business School)	Europe
Others (8)		
100.	AIDS Committee of Toronto	North America
101.	Cristian Emmanuel Munarriz	South America
102.	Eri Murakami (Wood Design Studio Inc.)	Europe
103.	Kazuhiro Yoshii (Securities Firm)	Asia Pacific
104.	Louise Willdrige (LBW Global)	Europe
105.	Mahmoud Bilal (Unimar)	Middle East
106.	Wai Man (Emily) Ho	Asia Pacific
107.	Wenzel Reyes (MindBridge)	North America

Appendix 3**Indicative Timetable to Finalization of the SSBs SWPs for 2028–2031**

Activity	Timing
Development of IAASB's and IESBA's Consultation Papers	
Full review of responses to the joint survey and first read of IAASB's and IESBA's Consultation Papers	September 2026
Approval of IAASB's and IESBA's Consultation Papers	December 2026
IAASB's and IESBA's Consultation Papers exposed for public comment	January 2027
Development of SWPs	
Discussion of responses to the IAASB's and IESBA's Consultation Papers and first read of IAASB's and IESBA's SWPs	September 2027
Approval of IAASB's and IESBA's SWPs	December 2027
The Public Interest Oversight Board's conclusions on the IAASB's and IESBA's SWPs	April 2028

Appendix 4

Key Trends Impacting the SSBs

Ref.	Environmental Trends
A. Digital Transformation	
A.1	Increasing Use of Emerging Technologies
A.2	Digital Assets and Institutionalization of Digital Assets
A.3	Financial Crimes Enabled by Technology
B. Changes in the Geopolitical and Regulatory Landscape	
B.1	Regulatory Changes
B.2	Risk of Fragmentation
B.3	Call for Greater Agility in Standard Setting
B.4	Greater Diversity of Voices Sought
C. Evolving Expectations Concerning Sustainability Information	
C.1	Continuing Demand for Sustainability Reporting and Assurance
C.2	Regulatory and Geopolitical Changes
D. Evolving Structure and Business Models of Accounting Firms	
D.1	Alternative Ownership Structures
D.2	Increased Involvement of Non-Professional Accountants in the Accounting and Auditing Profession
D.3	Challenges to Attracting and Retaining Talent
D.4	Non-Assurance Service Line