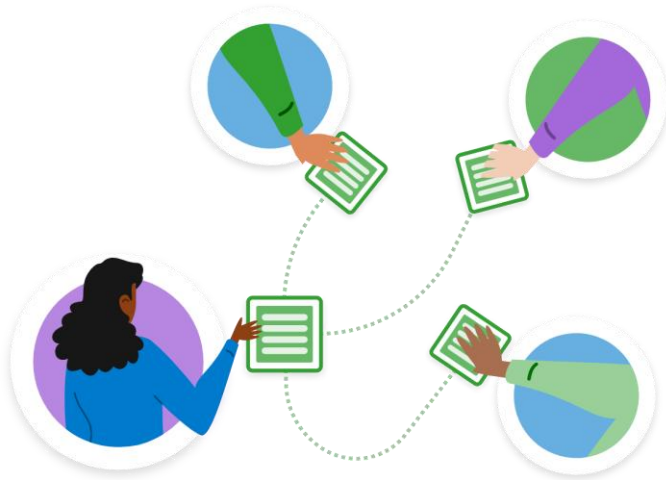


IAASB and IESBA Strategies and Work Plans 2028–2031 – High-Level Overview of Joint Survey Responses

June 2026 SSB Board Meetings
New York / Mainz (Germany)



Objective of the Session



To consider a high-level briefing
on the responses received to the
joint stakeholder survey

IAASB-IESBA SWP Joint Stakeholder Survey

- Released in January 2026
- Outreach and communication activities
- Comment period officially closed on May 15, 2026
- 107 responses received

Section I. About the respondent
Section II. Background
Section III. SSB's strategic positioning for 2028-2031
Section IV. Key environmental trends
Section V. Areas for joint actions in the SSBs' work plans

Joint Survey

Consultation
Papers

SWPs

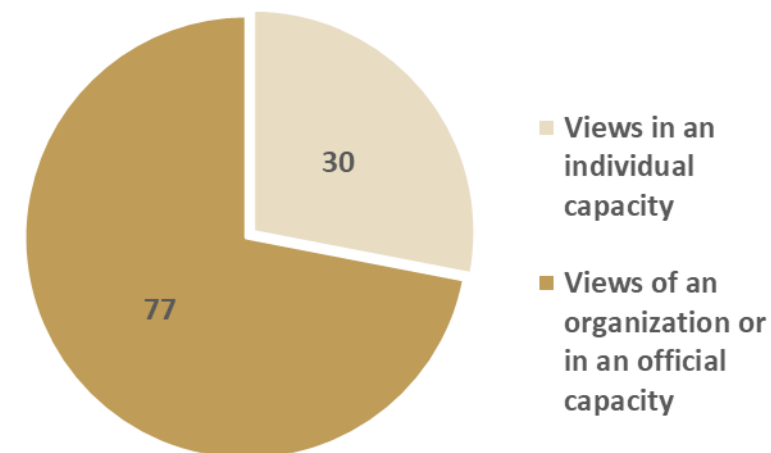
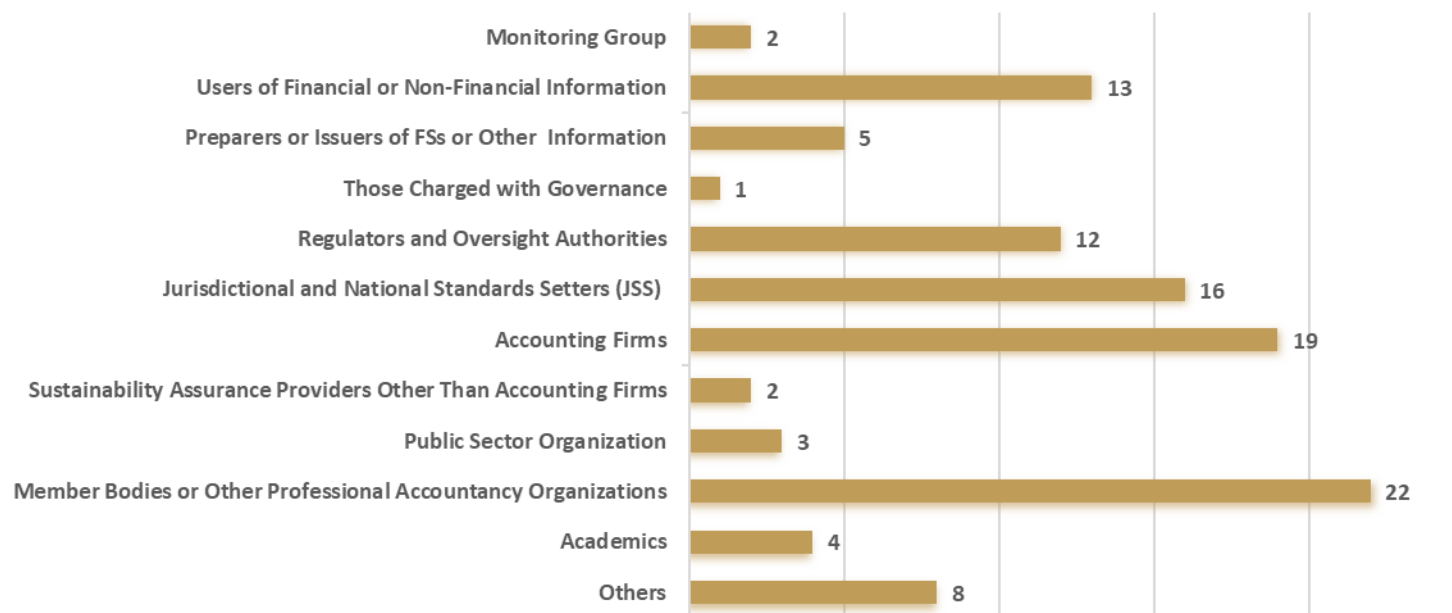


Respondent Overview



Overview of Respondents by Stakeholder Group

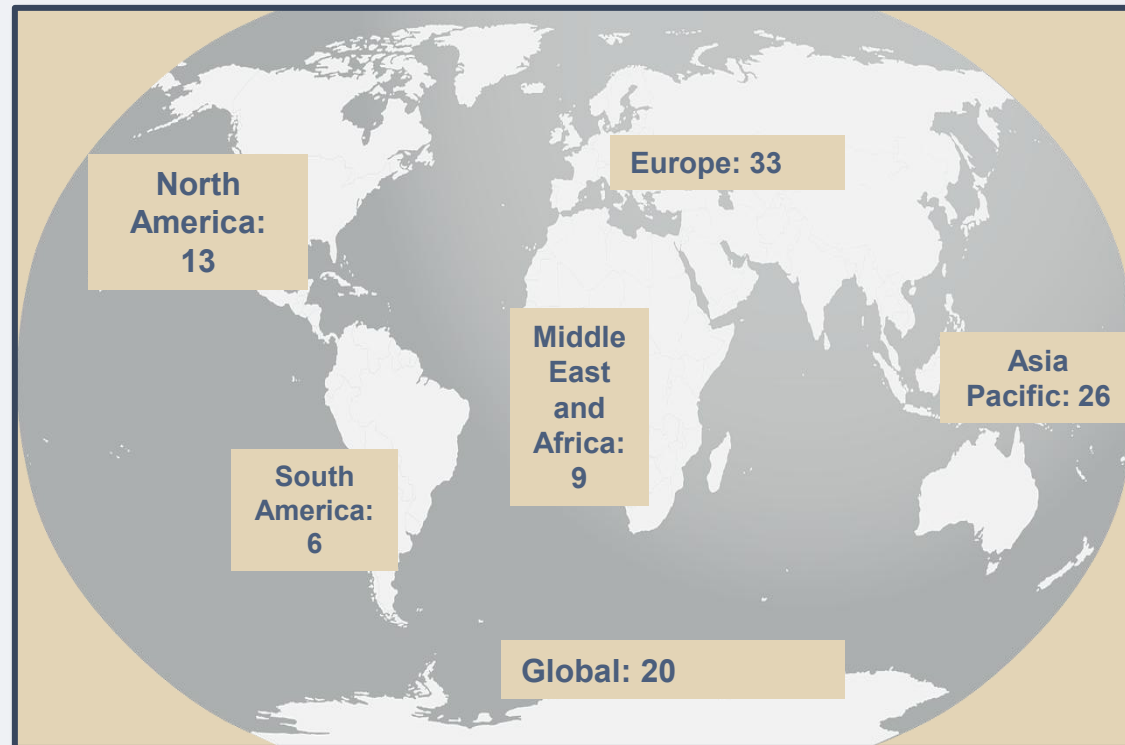
Respondents by Stakeholder Group



Note:

(1) Minor refinements were made to the stakeholder categories and perspectives as indicated in the survey responses to better align with the respective stakeholder groups shown in the chart and whether the responses were provided in an individual or organizational capacity.

Overview of Respondents by Geographical Area





Trends Ranking



Top 5 Trends Ranking



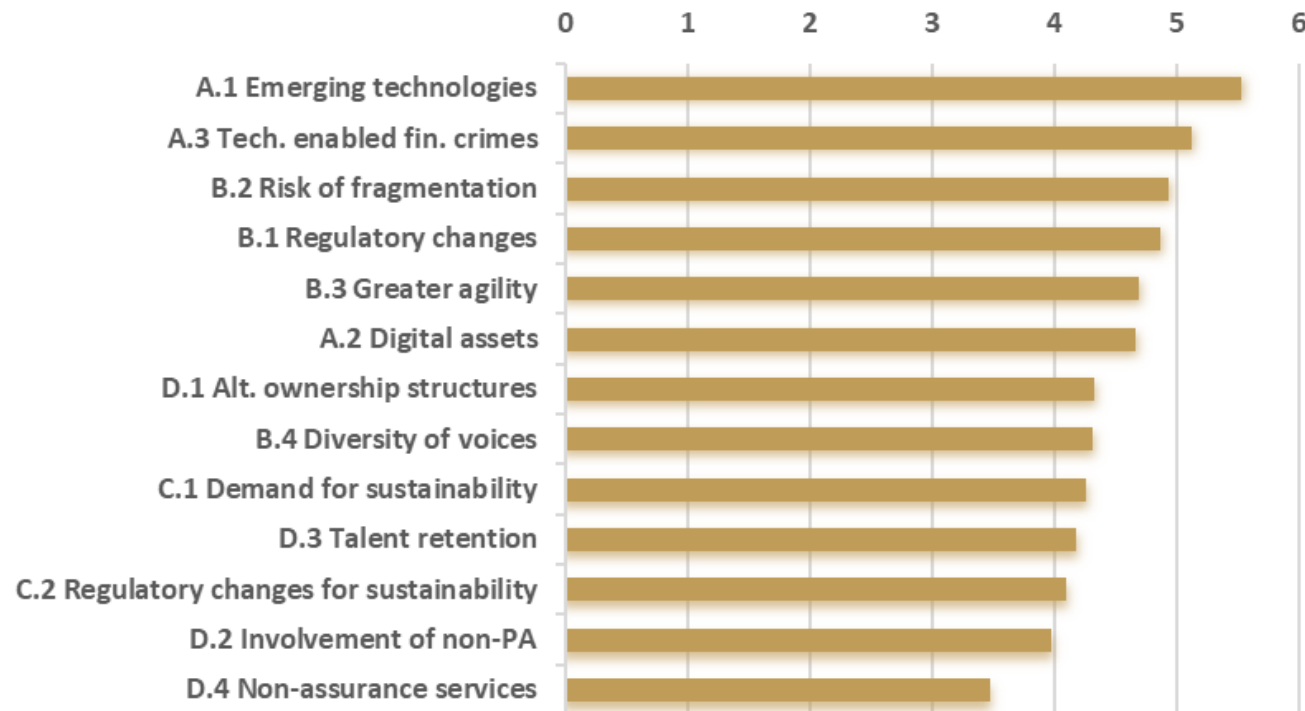
- Q.7 of the Survey asked respondents:
- To rank what they believe are the top-five most important trends for the SSBs to consider
 - In order of importance from 1 to 5 (1 being most important)

Notes:

- (1) The weighted rankings presented are preliminary and are based on 102 responses who provided comments in the survey format requested [either online or offline submissions]. They do not reflect the views of 5 respondents who provided offline submission in a different format, including two from MG member respondents.
- (1) The category “O. Additional trends or related areas and matters” is presented at an aggregate level and does not reflect a breakdown of composition of trends and specific matters identified by respondents.
- (2) The weighted rank score gives 5 points to Rank 1, 4 to Rank 2, down to 1 point for Rank 5

Ratings for Key Trends Impacting the SSB

Trends Average Score (excl. Additional Trends)



Q.5 of the Survey asked respondents to rate each of the key trends, as follows:

0 – You do not agree that this is a trend to be considered

1 – Strongly decreasing in importance

2 – Decreasing in importance

3 – Slightly decreasing in importance

4 – Slightly increasing in importance

5 – Increasing in importance

6 – Strongly increasing in importance

Highest Trends Rating by Respondents

| Stakeholder Group | No of Respondents | Top 1 | Top 2 | Top 3 | Top 4 | Top 5 |
|---|-------------------|-----------------------|---------------------------|-----------------------|---------------------------|-----------------------|
| Member Bodies or Other PA Organizations | 22 | Emerging technologies | Tech. enabled fin. crimes | Regulatory changes | Risk of fragmentation | Digital asset |
| Accounting firms | 19 | Emerging technologies | Risk of fragmentation | Greater agility | Tech. enabled fin. crimes | Digital asset |
| Preparers or Issuers/ Public sector / Others / Other Sustainability Providers | 18 | Emerging technologies | Tech. enabled fin. crimes | Regulatory changes | Digital asset | Alternative ownership |
| Jurisdictional and National Standards Setters (JSS) | 16 | Emerging technologies | Tech. enabled fin. crimes | Regulatory changes | Risk of fragmentation | Greater agility |
| Users of Financial or Non-Financial Information | 13 | Emerging technologies | Tech. enabled fin. crimes | Risk of fragmentation | Regulatory changes | Greater agility |
| Regulators and Oversight Authorities | 9 | Emerging technologies | Tech. enabled fin. crimes | Alternative ownership | Greater agility | Digital asset |
| Academics /TCWG | 5 | Emerging technologies | Tech. enabled fin. crimes | Greater agility | Talent retention | Digital asset |

Trends rating by stakeholder group based on responses to Q.5

The Big Picture

Initial staff observations based on the respondents' trends rating:



- There was broad support for the increasing importance of 2 of the 4 categories
- **Digital Transformation** (A.1–A.3) is the most relevant category for the SSBs, particularly Increasing Use of Emerging technology (A.1) and Financial Crimes enabled by Technology (A.3)
- There is also strong general support for all three trends (B.1–B.3) in the **Changes in the Geopolitical and Regulatory Landscape** category.
- Both **Evolving Expectations Concerning Sustainability** and **Evolving Structure and Business Models of Accounting Firms** were generally ranked lower in relative importance compared to the first two categories.

SSB Common Interests

Initial staff observations based on a small cross section of responses reviewed to date:



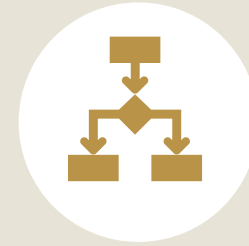
Strong collaboration framework among the SSBs

- Avoid overlap between standards and concepts
- Focus joint efforts on topics where interoperability is essential
- Strengthened coordination at SSB level



Common areas of interest

- Technology (emerging technologies, AI including for sustainability assurance)
- PIE framework and definitions
- Alternative ownership structures
- Non-PAs involvement
- Attracting and training talent



Joint collaboration with

- Other standard setters
- Direct engagement with users

Input from the SSBs

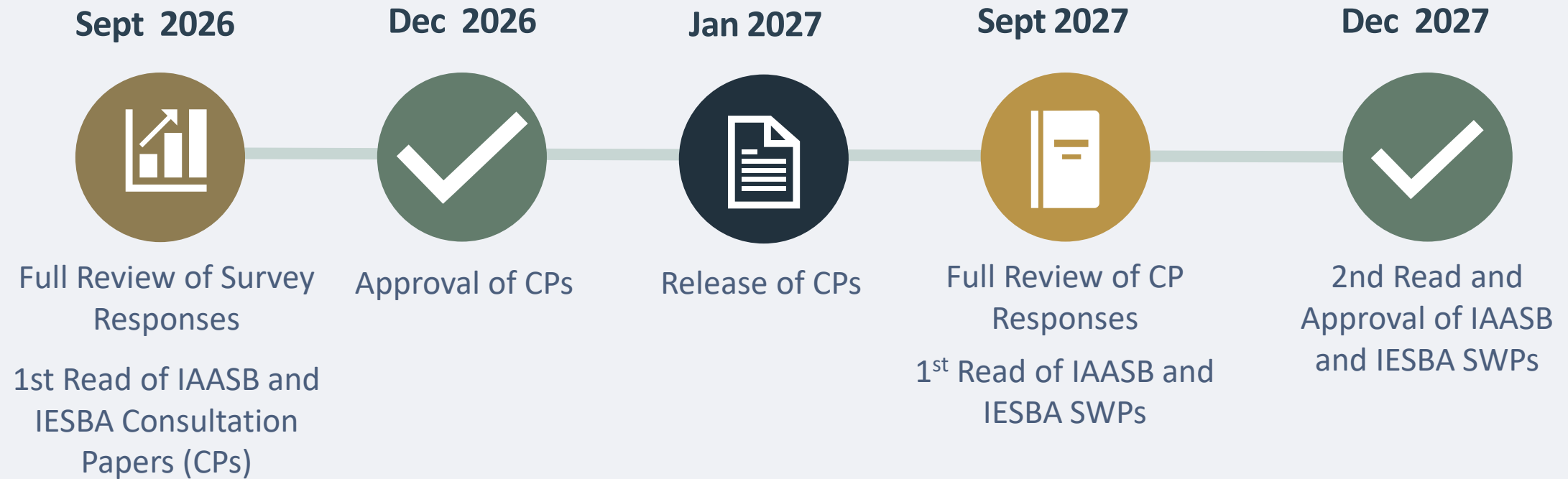
The SSBs are asked for their reflections on the high-level overview of the responses received to the joint stakeholder survey





Way Forward

Way Forward



Stakeholder Outreach and Ongoing IAASB-IESBA Coordination

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