

Meeting: IESBA

Meeting Location: Madrid, Spain

Meeting Date: September 14-18, 2026

Agenda Item

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IESBA SMART UPDATE

Objectives of the Agenda Item

1. To update the IESBA on the progress of the SMART Framework's two workstreams – "Workstream 1: Embedding SMART" and "Workstream 2: SMART Priority Initiatives" and on the proposal to adopt a standard approach to including SMART-related information in the board papers, and to obtain general guidance on the way forward if found relevant by the board.

Activities since June 2026

2. At its June 2026 meeting, the IESBA received updates on the following:
 - (a) The pilot testing of the application of SMART to the Role of CFOs and the Restructured Code Post-Implementation Review (PIR) pilots;
 - (b) Concluded SMART priority initiatives; and
 - (c) Initiatives ready to be rolled out, including the Mobilization Analytics Dashboard and the Implementation Resource Library.

Workstream 1 – Embedding SMART

3. Since June, the project teams for Role of CFOs and PIR have continued pilot testing the application of SMART to their respective projects.
4. The project teams will share updates on the continued pilot testing of SMART application during their respective project sessions:
 - (a) In the Role of CFOs' pilot, the report to IESBA shows that SMART shaped the PT's fact-finding by simplifying the problem definition and helping mobilize and respond to stakeholder feedback across channels, as reported in [June](#). It has since shaped the final report by helping synthesize the evidence into simplified, proportionate recommendations for the IESBA.
 - (b) The Restructured Code PIR pilot report shows that the SMART pillars contributed to the simplification of the executive summary and targeted approach to stakeholders; to responsiveness via expanded survey methods and feedback-driven views; and to the adoption of the IESBA Code through A&I staff consultation and usability-focused recommendations.
5. The SMART team will present the proposed approach to integrate SMART-related information in board papers.

Workstream 2 – SMART Priority Initiatives

6. The Mobilization Analytics Dashboard and Implementation Resource Library initiatives have been fine-tuned, ensuring the rollout in September, bringing the total of the 15 SMART priority initiatives completed to six.¹
7. During the session, the IESBA will be briefed on the anticipated timeline of SMART priority initiatives through the end of 2026 and the proposed work plan on the “Better Outreach” initiative.

Action Requested

8. IESBA members are asked to note the update and provide views on the proposed Board paper approach, the proposed work plan on the “Better Outreach” initiative, as well as any general guidance they consider relevant regarding the development of the SMART framework.

¹ The six completed SMART priority initiatives are as follows: Definition of Four Key Stakeholder Groups by Role; Key Messaging Repository; Communications Procedures, Language and Visual Style Guides; IESBA Staff Insights Team; Mobilization Analytics Dashboard; Implementation Resource Library.