

Meeting: IESBA

Meeting Location: Madrid, Spain

Meeting Date: September 14-18, 2026

Agenda Item

9

Adoption & Implementation (A&I)

Objectives of the Session

1. To consider:
 - (a) An update from the A&I Working Group (A&I WG), including jurisdictional correspondence sent to prioritized jurisdictions to identify A&I needs and the further development of jurisdictional profiles for the seven additional prioritized jurisdictions to focus A&I activities; and
 - (b) Progress towards operationalizing the IESBA [*Partnership Framework for Promoting A&I of the IESBA's Standards*](#) (Partnership Framework), including initial outreach to the eight prospective partners discussed at the June 2026 Board meeting.

A&I WG Activities Since June 2026

2. The A&I WG met four times in Q3 2026 to discuss:
 - The A&I WG's Updated Action Plan.
 - Coordination with the International Federation of Accountants (IFAC) and the International Auditing and Assurance Standards Board (IAASB).
 - Other stakeholder engagement, including with the Pan African Federation of Accountants (PAFA) and the United Nations Conference on Trade and Development African Regional Partnership (UNCTAD ARP).
 - Tailored correspondence for the initial 17 prioritized jurisdictions and the strategic direction for A&I activities as a result of this outreach.
 - Jurisdictional profiles developed for the seven additional jurisdictions discussed in previous Board Meetings; Argentina, Chile, China, Colombia, Mexico, Hong Kong SAR, and Türkiye.
 - Tailored correspondence to, and initial discussions with, the selected eight prospective partners under the Partnership Framework.
 - The IESSA¹ Implementation Monitoring Advisory Group's (IIMAG's) activities.
 - The three IESBA SMART A&I-related initiatives: Partnership Plan; Jurisdictional and Stakeholder Matrix; and Adoption Plan.

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

A&I WG Updated Action Plan

3. The A&I WG's Updated Action Plan – September 2026 (**Agenda Item 9A**) provides an overview of key A&I activities, including updates to planned activities and the following new and updated activities from the [Updated Action Plan](#) considered at the June 2026 IESBA meeting:
- Continued development of outreach strategies, including tailored correspondence for the 17 priority jurisdictions and draft jurisdictional profiles for the additional 7 jurisdictions approved in December 2025 (refer paragraphs 8-10 below).
 - Commenced operationalization of the Partnership Framework (refer paragraphs 11-15 below).
 - Stakeholder engagement discussed below.

Coordination with IFAC and the IAASB

4. IESBA and IFAC Staff met on a few occasions during Q3 2026 to discuss:
- Progress on the way forward with respect to A&I coordination.
 - IFAC's modernization of its Compliance Program. According to IFAC Staff, this includes the development of a more flexible, digitalized, and value-added approach to monitoring adoption and implementation. This includes a more granular adoption-status framework and enhanced methodology intended to provide greater visibility into jurisdictional adoption progress and support more consistent assessment across jurisdictions. IFAC is targeting a February/March 2027 launch.
- At its recent meeting, the A&I WG discussed the need for consistency between the A&I work of IESBA and IFAC. The WG therefore welcomes an opportunity to comment on the methodology and framework of IFAC's program, as and when further details become available.
- The IESBA's current A&I priorities and scope with IFAC's new Regional Relationship Managers, with a focus on ongoing jurisdictional profile and outreach activities.

IESBA Staff will provide an update to the Board on these developments at this meeting.

5. IESBA and IAASB Staff continued to liaise on the Boards' respective sustainability A&I work and coordination activities, including stakeholder outreach. This included coordinated outreach to regional accountancy organizations² to monitor adoption developments for the IESSA and ISSA 5000.³ The current IESSA adoption status was updated in August 2026, and outreach will continue quarterly to actively monitor adoption (refer to "IESSA Adoption Status" on the [Global Ethics Sustainability Standards Focus Page](#)).

Other Stakeholder Engagement

6. On July 28, 2026, IESBA Member Obichukwu Nwazota and IESBA Staff presented at the PAFA Africa Conference for small and medium practices and enterprises (SMPs and SMEs) on ethics, integrity, and independence, with a focus on the importance of an ethical business environment and the

² Saudi Organization for Chartered and Professional Accountants (SOCPA), Confederation of Asian and Pacific Accountants (CAPA), and PAFA.

³ International Standard on Sustainability Assurance 5000, *General Requirements for Sustainability Assurance Engagements*

proportionality of the IESBA Code. The virtual event included SMP representatives from various African jurisdictions.

7. On August 21, 2026, IESBA Staff presented at an UNCTAD ARP webinar on the IESBA's sustainability-related ethics and independence standards, with a focus on proportionality, adoption, and implementation considerations for African jurisdictions. This included the IESSA's proportionality mechanisms, considerations relevant to SMPs and emerging markets, and adoption status of the Code and IESSA across participating African jurisdictions.

Jurisdictional Prioritization and Profiles

8. The following list of priority jurisdictions remains unchanged from June 2026. There continues to be a need to remain agile and flexible with prioritization due to the current global regulatory environment. Accordingly, the list remains subject to change.

Initial High-Priority Jurisdictions	
Australia	Malaysia
Brazil	New Zealand
France	Nigeria
India	Singapore
Italy	South Africa
Japan	United Kingdom
Kenya	Qatar, Saudia Arabia, United Arab Emirates
South Korea	
Additional High-Priority Jurisdictions added December 2025	
Argentina	Hong Kong SAR
Chile	Mexico
China	Türkiye
Colombia	

9. Tailored correspondence was sent to 11 out of the 17 initial priority jurisdictions. The correspondence highlights the A&I WG's understanding of each jurisdiction's status with respect to sustainability reporting, assurance, and ethics based on the jurisdictional profiles, and requests input on any A&I and/or capacity building needs. Responses received (e.g., Italy, Japan, New Zealand, South Africa) have been incorporated into the relevant jurisdictional profiles, and IESBA Staff will follow up outstanding responses.
10. Additionally, the statuses of the draft jurisdictional profiles and outreach plans are as follows:
 - Further monitor the need for outreach letters on A&I support requests with respect to France, South Korea, Qatar, Saudi Arabia, United Arab Emirates (UAE), and the United Kingdom.
 - Jurisdictional profiles and correspondence have been drafted for the 7 additional jurisdictions: Argentina, Chile, China, Colombia, Hong Kong SAR, Mexico, and Türkiye. Some queries on these profiles are to be discussed with IFAC's Regional Relationship Managers, after which correspondence will be sent as required.

Partnership Framework

11. At its June 2026 meeting, the IESBA considered the A&I WG's proposed initial approach to operationalizing the Partnership Framework, including a phased approach to prospective partner engagement. The prospective partners include the following eight organizations:
 - World Bank Group (WBG)
 - Pan African Federation of Accountants (PAFA)
 - International Organization of Securities Commissions (IOSCO)
 - Association of Chartered Certified Accountants (ACCA)
 - Confederation of Asian and Pacific Accountants (CAPA)
 - Saudi Organization for Chartered and Professional Accountants (SOCPA)
 - Grupo Latinoamericano de Emisores de Normas de Información Financiera (GLENIF)
 - Accountancy Europe (ACE)
12. The A&I WG commenced outreach to the above organizations in Q3 2026 to gauge their interest in participating in the Partnership Framework and to identify potential areas for collaboration. Initial engagement has progressed at different rates, highlighting some practical challenges encountered, including:
 - Delayed engagement from some prospective partners due to the summer vacation period in the northern hemisphere;
 - Varying levels of stakeholder appetite for sustainability-specific collaboration, and in some instances a preference to focus on broader A&I of the Code; and
 - Time required to identify the appropriate internal counterparts and to define tangible areas of collaboration within large or complex organizations.
13. Initial discussions reinforce the need to apply the Partnership Framework flexibly and in a manner responsive to prospective partners' respective mandates, priorities, and capacity. Where sustainability-specific collaboration is not the most effective entry point, the WG will explore opportunities relating to broader A&I of the Code, while continuing to identify tangible areas of collaboration consistent with the Partnership Framework's objectives.
14. During August 2026, the WG held initial discussions with SOCPA and CAPA, which both expressed interest in exploring collaboration under the Partnership Framework. These discussions highlighted opportunities relating to broader Code A&I activities, while also recognizing the continued importance of sustainability-related implementation support. Follow-up activities are underway to better understand the regional adoption landscapes and potential areas for future collaboration.
15. While engagement with the initial group of prospective partners remains ongoing, the WG is considering the next group of prospective partners to enable further outreach as appropriate.

IIMAG

16. During Q3 2026, the A&I WG considered the development of draft additional IESBA Staff Q&As on the IESSA based on matters raised by IIMAG members. The Q&As are expected to be finalized in advance of the September Board meeting. In parallel, joint IESBA-IAASB Sustainability FAQs are under development and are expected to be issued a few weeks after the IESBA Staff Q&As. Further, the A&I WG considered and approved a change in IIMAG membership, with Steve Miklos, Independence Director/Principal, Deloitte Australia replacing Marisa Orbea.

Next Steps

17. The A&I WG's proposed next steps include:
- (a) Monitoring responses from the remainder of the relevant jurisdictional organizations for the initial 17 priority jurisdictions and assessing any requests for A&I and/or capacity building support;
 - (b) Continuing outreach coordination, including with the additional 7 priority jurisdictions on the status of local adoption efforts;
 - (c) Continuing the onboarding process for the initial prospective partners under the Partnership Framework, including gauging the potential partners' interest, commitment to the framework's objectives, possible tangible contributions, timelines, deliverables, and desired outcomes; and
 - (d) Continuing existing and additional planned outreach.

Action Requested

18. IESBA Members are asked to provide views and observations on the:
- (a) Approach and activities set out in **Agenda Item 9A**;
 - (b) Outreach status under the Partnership Framework; and
 - (c) Proposed next steps.

Material Presented

Agenda Item 9A A&I WG Updated Action Plan – September 2026