

**Meeting:** IESBA  
**Meeting Location:** Madrid  
**Meeting Date:** September 14-18, 2026

## **Agenda Item**

# **5**

### **Strategy and Work Plan 2028-2031**

#### **Objectives**

1. To:
  - (a) Consider a full analysis of responses to the joint International Auditing and Assurance Standards Board (IAASB)-IESBA stakeholder survey (joint survey) for the development of the IAASB's and IESBA's Strategies and Work Plans (SWPs) 2028-2031;
  - (b) Consider and provide feedback on the Joint IAASB-IESBA SWP Working Group's (JWG) initial views on the joint survey feedback as it pertains to matters of coordination between the two Boards; and
  - (c) Discuss and provide input on key trends and possible strategic objectives for the IESBA's 2028-2031 SWP.

#### **Activities since the June 2026 IESBA Meeting**

2. The IAASB and IESBA ("SSBs") released the joint survey in January 2026 for public consultation with a 114-day comment period, which closed on May 15, 2026. The SSBs received a total of 108 responses from a diverse range of stakeholder groups and from all geographical regions, including responses from two Monitoring Group (MG) members.<sup>1</sup>
3. The IAASB and IESBA considered a high-level overview of the responses received on the joint survey at their respective June 2026 meetings.
4. In June 2026, the SSBs' Project Teams also presented a high-level briefing on the responses received on the joint survey to the IAASB-IESBA User Advisory Group (UAG) and received UAG members' reflections on the overview presented.
5. The Planning Committee met twice in August to consider a summary of the joint survey feedback as well as discuss the environmental trends that might impact the IESBA's environment in the next strategy period and the possible strategic objectives and related outcomes that could be considered for the SWP 2028-2031.

#### **Coordination with IAASB**

6. Throughout Q3 2026, the SSBs' Project Teams worked in close coordination on the development of the full analysis of the joint survey responses.
7. In July 2026, the IAASB and IESBA Chairs held a coordination meeting to discuss, among other matters, the timeline for the approval of the two Boards' Consultation Papers (CPs). The two Chairs agreed to present the first drafts of the SSBs' CPs at their December 2026 meetings to allow for a more open discussion on the insights from the stakeholder input, related analyses and

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<sup>1</sup> All survey responses can be accessed [here](#).

possible strategic objectives. This timeline was supported by the SSBs' Planning Committees.

8. The JWG held one virtual meeting in August 2026 to consider a summary of the feedback from the joint survey responses, and to exchange initial views and suggestions with respect to the strategic positioning of the SSBs for 2028–2031, the key environmental trends impacting the SSBs, and possible areas for joint action in the SSBs' work plans.

### **Matters for IESBA Consideration**

#### *Full Review of Joint Survey Responses*

9. The SSBs' Project Teams have jointly prepared a full analysis of the responses to the joint survey for both Boards' consideration (**Agenda Item 5A**). This paper provides:
  - A description of matters addressed in the joint survey, an overview of the respondents and outreach activities undertaken since June 2026.
  - A full analysis and highlights of respondents' feedback on the key sections of the joint survey:
    - The SSBs' strategic positioning for 2028–2031.
    - The pre-identified environmental trends in four broad categories that may either increase or decrease in importance in the SSBs' next strategy period as well as their suggestions for additional trends not included in the joint survey.
    - Areas of common interest and for possible joint actions in the SSBs' workplans.
10. Reference Documents 5D.1.-17 and 5E.1.-17 provide a compilation of NVivo reports of stakeholders' responses to the joint survey.

#### *JWG's Initial Views*

11. The JWG discussed the key feedback received from respondents to the joint survey and developed a high-level overview of the responses to the joint survey on the above three areas as set out in paragraph 9 of **Agenda Item 5B**.
12. The JWG is also presenting its initial views and key takeaways in **Agenda Item 5B** for consideration by both SSBs to help inform the SSBs' deliberations on the development of their respective CPs.

#### *Possible Strategic Objectives for IESBA's SWP 2028-2031*

13. The IESBA leadership team has developed, in consultation with the Planning Committee, a discussion paper on the main trends distilled from the feedback from respondents to the joint survey as well as other input, the related analysis and possible strategic objectives as set out in **Agenda Item 5C**.

### **Action Requested**

14. At the September 2026 Board meeting, the Project Team will provide a brief overview of the analysis of the feedback received on the joint survey, including the JWG's views and key takeaways (**Agenda Items 5A and 5B**).
15. IESBA members will then be asked to provide feedback on the JWG's views and key takeaways in **Agenda Item 5B** in the following three areas:

- (a) The SSB's Strategic Positioning for 2028–2031 in Section I.
  - (b) The key trends impacting the SSBs environment in Section II.
  - (c) The areas for joint actions in SSB's workplans in Section III.
16. IESBA members will also be asked to discuss and provide input on:
- (a) The main trends presented in **Agenda Item 5C** that could shape the environment in which the IESBA sets its standards and carries out related activities.
  - (b) The possible strategic objectives and suggested related outcomes in **Agenda Item 5C**.

### Next Steps

- 17. In October 2026, the Stakeholder Advisory Council will consider a summary of the key feedback received on the joint survey, the SSBs' views and reactions, and the possible strategic objectives for both Boards' SWPs for 2028-2031.
- 18. The JWG will continue its work and develop recommendations for both SSBs to consider regarding the areas for possible joint and parallel actions, including specific references to coordination mechanisms most appropriate to achieve the intended outcomes.
- 19. Taking into account the input received from the IESBA, the SAC and the JWG, the Project Team will develop the draft CP in consultation with the Planning Committee. The draft CP, including a draft work plan, will be presented for the IESBA's consideration in December 2026.
- 20. Subject to the IESBA's approval, the CP is scheduled to be published for public consultation in Q1 2027. Both SSBs' SWPs for 2028-2031 are targeted for approval in December 2027.

### Materials Presented

|                |                                                                           |
|----------------|---------------------------------------------------------------------------|
| Agenda Item 5A | Full Review of Responses and Analysis of Feedback to SWP Joint Survey     |
| Agenda Item 5B | Overview and Initial Views from the Joint SWP Working Group and Staff     |
| Agenda Item 5C | Environmental Trends and Possible Strategic Objectives - Discussion Paper |

### Reference Material

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|---------------------|------------------------------------------------------|
| Agenda Item 5D.1-17 | NVivo Reports - Responses to Joint Survey            |
| Agenda Item 5E.1-17 | NVivo Reports - Summary of Feedback from Respondents |