

**Meeting:** IESBA

**Meeting Location:** Madrid, Spain

**Meeting Date:** September 14-18, 2026

## Agenda Item

# 1

### Introduction and Opening Remarks

#### Objectives of the Session

1. To approve the public session minutes of the June 8-11, 2026 IESBA meeting.
2. To note:
  - (a) Recent and upcoming IESBA outreach and related activities for 2026; and
  - (b) The PIOB's updated list of public interest issues on IESBA projects.
3. To receive brief remarks from invited guest speakers:
  - Mr. Carlos San Basilio, Chair of the Comisión Nacional del Mercado de Valores (CNMV);
  - Mr. Rodrigo Buenaventura, Secretary General of the International Organization of Securities Commissions (IOSCO); and
  - Mr. Santiago Durán Domínguez, President of the Instituto de Contabilidad y Auditoría de Cuentas (ICAC).
4. To consider an update from the IESBA Chair on recent developments pertaining to the Board or its activities since the June 2026 Board meeting.

#### Materials Presented

|                |                                                                       |
|----------------|-----------------------------------------------------------------------|
| Agenda Item 1A | Draft Minutes of June 2026 IESBA Meeting (Public Session)             |
| Agenda Item 1B | IESBA Outreach and Related Activities                                 |
| Agenda Item 1C | Updated PIOB Public Interest Issues on IESBA Projects as of July 2026 |

#### Action Requested

##### MINUTES

5. The Board is asked to approve the minutes of the public session of the June 2026 IESBA meeting.

##### PIOB PUBLIC INTEREST ISSUES ON IESBA PROJECTS

6. IESBA members are asked to raise any comments on the matters included in the PIOB's public interest issues list during the sessions for the respective projects or workstreams at the meeting.

IESBA CHAIR'S UPDATE

7. The Board is asked for any comments or questions.

**Next IESBA Meetings**

8. The next two Board meetings are scheduled as follows:
  - Virtual meeting: October 29, 2026 from 7-10 am Eastern time.
  - In-person meeting: December 7-10, 2026 in New York, USA.