

Meeting: IESBA

Meeting Location: Madrid, Spain

Meeting Date: September 14 – 18, 2026

Agenda Item **6**

Technology

Objectives

1. To consider:
 - (a) A presentation on Agentic Artificial Intelligence (AI);
 - (b) A presentation from the Institute of Business Ethics on the behavioral aspects of the ethical use of Generative AI (GenAI);
 - (c) An update on the [Technology Working Group's](#) (TWG) and [Technology Expert Group's](#) (TEG) activities; and
 - (d) Findings from Staff's information-gathering activities on the increasing alliances between firms and AI and other technology providers, and the related ethical and independence considerations.

Activities Since June 2026

2. Following discussions at the [June 2026 IESBA meeting](#), staff finalized the overarching NAM on the [Characteristics of Emerging Technologies](#), which was released in July 2026.
3. Since the June 2026 IESBA meeting, the TWG has continued supporting the Board's Technology Initiative. In Q3 2026, the TWG met twice to discuss the technology-specific NAM on GenAI and Agentic AI ahead of the September 2026 Board meeting. The Board will be briefed on the discussion during the meeting.
4. The TEG met once in Q3 2026 to discuss technology developments and emerging issues. The Board will be briefed on the key themes and insights from those discussions.

Educational Session

5. The Board will receive a presentation on Agentic AI from Jason Bradley, Director of Methodology and Content at Caseware International. Building on the Project Team's June 2026 briefing to the Board on AI, the presentation will provide an overview of the development and use of AI agents in audit and assurance and highlight ethical considerations for professional accountants.
6. The Board will also receive a presentation from [Lauren Branston](#), CEO of the Institute of Business Ethics, on the joint Institute of Business Ethics and Acteon study, [Behavioural aspects of the ethical](#)

[use of Generative AI](#). The presentation will provide perspectives on the human and cultural factors that influence the responsible and ethical use of AI.

Alliances Between Firms and AI and Other Technology Providers

7. Recent developments in the relationships between large audit firms and technology providers, including frontier AI companies, may be giving rise to increasingly complex ethical and independence considerations. These relationships can extend beyond conventional technology procurement to include joint product development, co-branding, integrated client delivery, workforce-wide deployment of AI-enabled tools, and, in some cases, use of AI within audit and assurance activities.
8. Given the pace, intensity, nature and complexity of these developments, Staff invites the Board to reflect on how it should position itself in responding to these developments. Possible approaches could range from continuing to monitor developments as part of the TWG's ongoing activities, to undertaking deeper analysis with a view to developing a Staff Alert to raise awareness of relevant ethical and independence considerations, or initiating a more structured information-gathering workstream to assess how effectively the existing provisions of the Code address these rapidly evolving relationships and related market developments.
9. The Board's views would also help inform the prioritization of any further work related to the TWG's other planned activities.

Action Requested

10. IESBA members are asked to provide:
 - (a) Views on, or reactions to, the presentations covering Agentic AI and the behavioral aspects of the ethical use of GenAI;
 - (b) Comments or questions on the TEG activities update and the direction of the technology-specific NAM; and
 - (c) Views on whether and, if so, how the IESBA should respond to the evolving relationships between firms and AI and other technology providers, and the priority of any such response relative to the TWG's other planned activities and deliverables.

Material Presented

Agenda Item 6A Alliances Between Firms and AI and Other Technology Providers