Adoption & Implementation Working Group (A&I WG) – 2027 A&I WG Plan – November 2026 (DRAFT)

Executive Summary

1. This Agenda Item presents the proposed 2027 A&I WG Plan for the IESBA's consideration and sets out how the IESBA would support global A&I of the Code.[1] It proposes:

   - **Continuation of Phase 1 activities** – IESSA[2] adoption status monitoring, jurisdictional profiles, oversight of IIMAG[3] and related implementation materials, and stakeholder engagement.
   - **Phase 2: broader A&I of the Code** – jurisdictional and regional engagement, simplification[4] and proportionality of the Code, and A&I related initiatives arising from the Restructured Code Post-implementation Review (PIR) to be scoped over Q1–Q2 2027.
   - **2027 Partnership Plan** – onboarding the eleven prospective partners under the Partnership Framework[5] and agreeing first activities, with further partners considered from Q2/Q3 2027.
   - **IFAC Liaison** –as IFAC modernizes its Compliance Program which will support Phase 1 and 2 activities.

2. The key priorities, resourcing, and dependencies in the 2027 A&I WG Plan include:

   - Establishing the selected partnerships, the first of which will be run as pilots to demonstrate the time and resources required to inform the 2027 A&I WG Plan and future consideration of extending the partnership base.
   - The A&I WG will review IFAC's coverage, currency, and transparency of its modernized Compliance Program in Q2 2027 to determine whether any duplicative adoption monitoring and profile work can be avoided.
   - While IIMAG, simplification, proportionality, and PIR initiatives sit under A&I for coordination and visibility, the substantive work would be undertaken by the relevant project teams, with the A&I WG acting as a limited oversight and sounding-board mechanism.
   - As broader Code A&I work could exceed A&I WG and Staff capacity, further outputs depend on agreed scope and capacity.

Matters for IESBA Consideration

3. The Board is asked whether it supports the proposed priority activities, establishing the selected partnerships and first activities before extending the partnership base, continued IESSA adoption monitoring and profile activities, with the A&I WG's June 2027 assessment of potential duplication, and scoping of broader Code A&I initiatives over Q1–Q2 2027.

Next Steps

4. The A&I WG will update the IESBA at the March, June, and September 2027 meetings on progress, evidence and any changes requiring Board direction. The review throughout the year will inform the 2028 A&I Plan, to be presented in December 2027.

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1 The IESBA's *International Code of Ethics for Professional Accountants (including International Independence Standards)*

2 *International Ethics Standards for Sustainability Assurance (including International Independence Standards*

3 IESSA Implementation Monitoring Advisory Group

4 "Use of the Code Simplification" is an IESBA SMART initiative.

5 IESBA's Partnership Framework for Promoting A&I of IESBA's Standards (Partnership Framework)

What the 2027 A&I WG Plan Intends to Achieve

5. The IESBA develops global ethics and independence standards. This plan explains how the IESBA's Adoption & Implementation Working Group (A&I WG) proposes to support the A&I of the Code[6] during 2027, and how the experiences from that work would inform future IESBA standard-setting and other activities. The intended benefits of A&I activities are to (a) increase adoption and effective implementation of the Code, and (b) identify where practical support might be required where A&I may be challenging in certain jurisdictions or across regions.

Adoption and Implementation

6. Adoption concerns how jurisdictions, regulators, professional accountancy organizations (PAOs), and jurisdictional standard setters (JSS) incorporate the Code within the local environment. From an IESBA A&I perspective, there is a need to understand the local position and environment, identify barriers to A&I, and engage with relevant bodies that can act or influence A&I. Those bodies also play important roles in advancing adoption and monitoring compliance.

7. Implementation concerns how professional accountants, sustainability assurance practitioners, and firms apply the Code in practice. Support can include practical guidance and capacity building, as well as initiatives to improve how users access, navigate, and understand the Code. Feedback from users of the Code also helps to identify questions or implementation challenges requiring assessment by relevant IESBA technical teams.

8. These A&I needs can arise at the same time. A jurisdiction considering adoption may also need to prepare its practitioners for implementation. Even where a jurisdiction has adopted the Code, users may still encounter challenges in application. Therefore, any response from the IESBA needs to start with an understanding of the challenge and the people affected.

A&I Focus for 2027

9. This proposed 2027 A&I WG Plan brings together the A&I WG's Phase 1 activities to continue supporting the IESBA's sustainability-related standards, including the IESSA, and the expansion into Phase 2 with a broader focus on A&I of the Code, as follows:

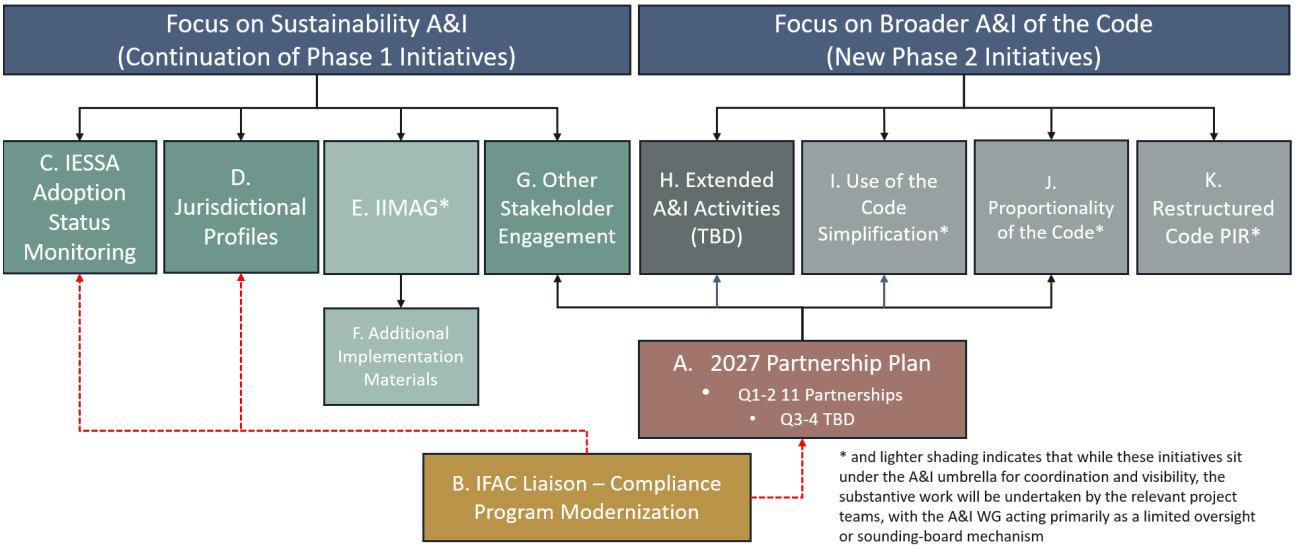
    - **Continuing Phase 1 activities** – include IESSA Adoption Status Monitoring, Jurisdictional Profiles, IESSA Implementation Monitoring Advisory Group (IIMAG), sustainability-related implementation materials, and ongoing stakeholder engagement.
    - **Broader A&I of the Code initiatives in Phase 2** – include jurisdictional and regional engagement, Use of the Code Simplification, proportionality of the Code, and initiatives resulting from the Restructured Code Post Implementation Review (PIR).
    - **2027 Partnership Plan** – incorporates planned partnerships and activities under the Partnership Framework. These partnerships will involve engagement on the IESSA and extended A&I of the Code activities and inform the simplification and proportionality of the Code initiatives.

[6] The IESBA's *International Code of Ethics for Professional Accountants (including International Independence Standards)*

- **International Federation of Accountants (IFAC) Liaison Compliance Program Modernization**[7] – this is a critical initiative that impacts Phase 1 and 2 initiatives including IESSA Adoption Status Monitoring, Jurisdictional Profiles, and the 2027 Partnership Plan.

10. Diagram 1 below summarizes the initiatives under the A&I WG's mandate that constitute the proposed 2027 A&I WG Plan:

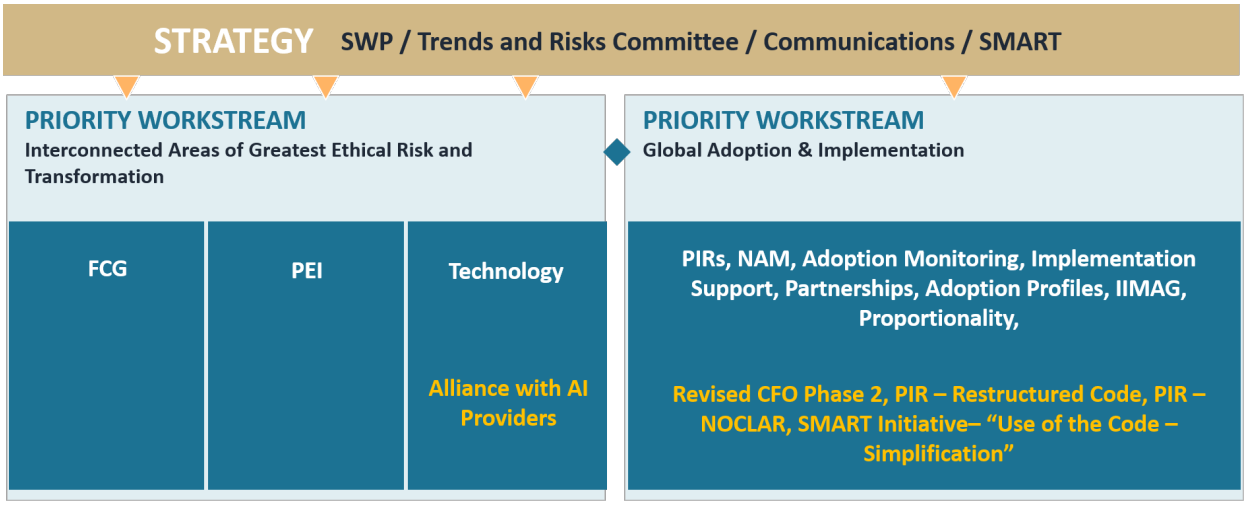
Diagram 1: Proposed 2027 A&I WG Plan Overview



How the Proposed 2027 A&I WG Plan Connects with Other IESBA Initiatives

11. The A&I WG's priorities are considered against IESBA's 2024-2027 Strategy and Work Plan. Further, at the September 2026 IESBA meeting, the IESBA agreed on the strategic priorities for 2027, as set out in Diagram 2 below.

Diagram 2: IESBA's 2027 Strategic Priorities



[7] Initiative B. IFAC Liaison – Compliance Program Modernization is indicated with a red dotted line as it is an IFAC initiative. However, the A&I Project Team is coordinating closely with IFAC Staff as IFAC goes through this process.

12. The 2027 A&I WG Plan incorporates the initiatives within the Global A&I priority workstream in Diagram 2 that fall within the mandate of the A&I WG. The following initiatives in the Global A&I priority workstream are not included in the 2027 A&I WG Plan at this stage:

    - **Role of CFOs** – The project team for this Phase 2 initiative is developing implementation materials for CFOs via a partnership model, with a final report and recommendations anticipated in June 2027. The A&I WG will assess whether any resultant materials fall under its mandate after the June 2027 IESBA meeting. During the pilot, the CFO project team will retain responsibility for its work while sharing relevant learning and partnership opportunities with the A&I team as appropriate.
    - **NOCLAR PIR** – The project team will present its final report and recommendations at the March 2027 IESBA meeting. The A&I WG will assess whether any resultant initiative(s) fall under its mandate after the March 2027 IESBA meeting.

13. Whilst the 2027 A&I WG Plan does not directly include the initiatives in paragraphs 12 at this stage, this does not prevent the IESBA from undertaking additional A&I activities under its specific workstreams or pursuing these activities through stakeholder engagement or collaboration, including through partnerships under the Partnership Plan. Further, as these initiatives continue to develop, whether A&I needs can be addressed via the 2027 A&I WG Plan will be reassessed.

14. The following IESBA SMART initiatives are also connected to the 2027 A&I WG Plan as described below:

    - The 2027 A&I WG Plan constitutes the “Adoption Plan” and helps identify the priority needs. The “Partnership Plan” connects those needs with organizations that can help pursue the priority activities. The Partnership Framework provides the basis for assessing and agreeing on partnership objectives and partner relationships and roles. The separate “Jurisdictional and Stakeholder Matrix” is proposed to be deferred pending assessment of IFAC’s data and any remaining gaps.
    - “Use of the Code Simplification” supports broader A&I of the Code.

Prioritization in the 2027 A&I WG Plan and its Resourcing and Dynamic Nature

15. The proposed A&I Focus for 2027 is summarized in paragraphs 9 and 10 above and set out in detail in the Appendix. The prioritization of work under the 2027 A&I WG Plan and its resourcing and dynamic nature are explained in the following paragraphs.

16. **2027 Partnership Plan** – The A&I WG’s priority remains to establish and onboard the initial selected 11 prospective partnerships under the Partnership Framework and agreeing the first activities with those partners (refer Part A of the Appendix). As many of these partnerships remain in the formation phase, the time and resources required is not yet known. Therefore, the resource impost is rated as low at this stage, which will likely change as the partnerships progress. The first activated partnerships will be treated as pilots to better understand the actual time and resource requirements. Further, each partnership will be different with respect to the capacity building and other support required, the expected tangible output, the degree of IESBA involvement, and how success will be measured. Accordingly, the A&I WG will update the plan and resourcing impacts as partnerships develop and keep the IESBA informed through periodic updates.

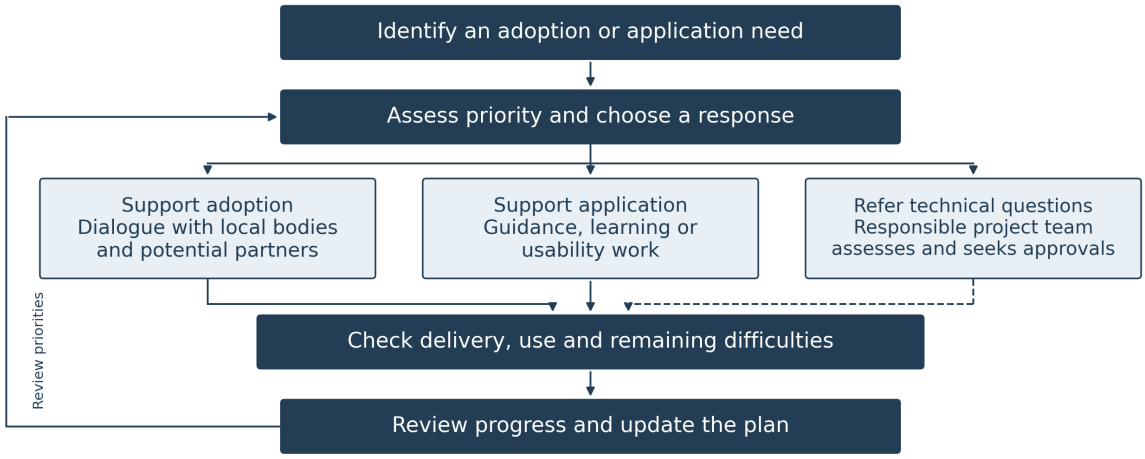
17. **Continuing Phase 1 activities** – The A&I WG's priority is a continued commitment to its important work monitoring the IESSA adoption status, jurisdictional profiles, IIMAG, and related stakeholder engagement to identify A&I challenges. However, the A&I WG is cognizant of the need to avoid duplicating IFAC's work and information gathered under its modernized Compliance Program from mid-2027 onwards. Further, the plan does not assume that IFAC's work will release IESBA capacity until the it is demonstrated to be sufficiently robust and reliable for IESBA's purposes. Therefore, the plan will remain dynamic and be revisited through periodic IESBA updates as IFAC's arrangements develop.

18. **Broader A&I of the Code initiatives in Phase 2** – progressing the initial 11 prospective partnerships while continuing existing sustainability activities and introducing broader Code A&I work could exceed available A&I WG and IESBA Staff capacity, which will similarly need to be monitored. Accordingly, to manage resourcing and execution risk, the development of further outputs depends on agreed scope and capacity. Importantly, while simplification, proportionality, and any Restructured Code PIR initiatives appropriately sit under the A&I umbrella for coordination and visibility, the A&I WG would receive updates from the relevant project teams and act primarily as a limited oversight or sounding-board mechanism rather than undertake the substantive work itself, which would instead be undertaken by the relevant project team.

How A&I Needs Move Through the Plan

19. The proposed process in Diagram 3 below connects the activities in the 2027 A&I WG Plan and explains how any new A&I need would be identified and prioritized, how a response would be chosen, and how the results would be reviewed. The detailed schedules in Parts A–K of the Appendix to this document contain the details of the proposed A&I initiatives and activities for 2027, including the proposed partners and activities, including the prioritization, scope, and resources. The proposed process utilizes information from jurisdictions, regions, global bodies, and/or users of the Code to decide where A&I support might be needed. The choice of response depends on the need identified, its pervasiveness, resource impost, and capacity. Any technical questions would be referred to the responsible project team for assessment.

Diagram 3: *Proposed Process for Identifying and Prioritizing A&I Activities*



20. With respect to the Appendix to this document, and having regard to the alphabetically numbered parts in Diagram 1 above:

    - Section 1, Parts A and B cover partnerships under the IESBA Partnership Framework and liaison with IFAC, both of which interact with and influence activities in Sections 2 and 3 below.
    - Section 2 – Continued Focus on Sustainability A&I – Parts C–G identify needs through monitoring of the adoption status of the IESSA, jurisdictional engagement, and implementation feedback from the IIMAG and any identified need for additional implementation materials.
    - Section 3 – Focus on Broader A&I of the Code – Part H covers engagement; Parts I and J address simplification and proportionality; and Part K connects to the findings from the Restructured Code PIR.

21. Evidence from the above activities would inform the next assessment of A&I needs. The dashed route in Diagram 3 is conditional on the responsible team's assessment and applicable approvals. The quarterly review and updates to the IESBA would identify progress on existing activities, changes to priorities or delivery, and in certain instances may require Board direction.

How the Proposed Process Works

Understand the issue

22. The A&I Project Team would bring together adoption-status information and feedback from stakeholder engagement and results from other A&I activities in the 2027 A&I WG Plan. The Project Team would identify who is affected, what is preventing adoption or effective implementation, what IESBA or partner support already exists, and whether another IESBA team is already addressing the matter. This would produce a short description of the need, the relevant evidence, and any gaps identified.

Agree on Priorities

23. The A&I WG would assess the importance of the issue to adoption or effective implementation, its urgency, pervasiveness, and the IESBA's capacity to respond. The proposed priority would identify the intended benefit, the staff lead, and key deliverables. Any implementation and capacity building needs will be fed back to the relevant project team. Material choices about priorities or resources in certain instances may require Board direction. The assessment would also consider the combined staff effort across existing commitments and identify any activity that may need to be deferred, resequenced or scaled back.

Select the Appropriate Response

24. An adoption barrier may call for dialogue with local or regional bodies. Challenges applying existing requirements in the Code may call for practical examples, other guidance, or capacity building. Usability evidence might inform the simplification work, and practical challenges might also inform proportionality. A concern about the requirements themselves may need to be referred to a relevant IESBA workstream for technical assessment. Any proposal to amend requirements would follow the IESBA's due process.

Agree on Delivery

25. The relevant team would agree on the output, contributors, and timing, including the partner's role where relevant. It would arrange technical review and clearance through the applicable process. Capacity and dependencies would be checked before committing to delivery. Any items placed on hold would be retained in the A&I plan, including the reason action has not commenced, any condition for commencement, and any relevant review point.

Assess the Result and Adjust

26. The A&I WG's quarterly review would record what was delivered, examine relevant evidence of adoption progress or useful application support, and identify unresolved difficulties and limitations. The A&I WG would use this information to continue, adjust or close activities, or propose further work. Quarterly IESBA updates would explain these changes and any Board decisions or direction required.

An Example to Demonstrate the Process

27. The prospective partnership with the CAPA set out in Part A of the Appendix identifies up to three dialogue sessions in 2027 and the cross promotion of the IESBA's and CAPA's activities through respective communication channels. Part J of the Appendix also refers to a possible proportionality session with CAPA members in June 2027. The following illustrates how the proposed process could guide that work, noting the scope and outputs of this partnership still require bilateral agreement.

28. First, the A&I WG and Project Team and CAPA representatives would agree on their respective roles, the A&I issues or challenges to explore, and the participants needed to share their experiences. This would connect the entries in Parts A, H, and J of the Appendix.

29. If participants describe challenges applying the Code, the A&I Project Team would record the circumstances and existing guidance before proposing a response. That evidence could inform the proportionality initiative in Part J of the Appendix, the simplification work in Part I of the Appendix, or a separate request for technical consideration. The next output would depend on that assessment and available capacity.

30. The update to the A&I WG would explain what the session revealed, the response proposed, if any, resources required, and who would undertake the work. Subsequent feedback could aim to demonstrate whether the support helped, reported alongside attendance and session delivery, with any remaining questions outlined.

Matters for IESBA Consideration

31. The Board is requested to provide its input and views on the following:

    (a) Does the Board support the proposed priority activities set out in paragraphs 15 to 18 above, with any additional delivery commitments dependent on capacity and agreed scope?

    (b) Does the Board support establishing the selected partnerships and defining first agreed activities, before extending the partnership base?

    (c) Does the Board support continued IESSA adoption status monitoring and jurisdictional profile development with the A&I WG's assessment in June 2027 as to whether there is an opportunity to avoid any duplicative activities relating to these activities?

(d) Does the Board agree with the scoping of the broader A&I of the Code initiatives to be undertaken over Q1-Q2 2027 after considering the A&I WG and IESBA Staff's available capacity?

Delivery and Review During 2027

32. The A&I WG will provide updates at the March, June, and September 2027 IESBA meetings to cover progress against agreed milestones, the evidence accumulated, and any changes to planned activities that require Board direction. The review process throughout 2027 would inform the 2028 A&I Plan to be presented at the December 2027 IESBA meeting.

Appendix: Details of the 2027 A&I WG's Initiatives and Delivery Schedules

The tables below align to the letter sequencing in Diagram 1 above and elaborate on the initiatives therein to promote A&I, including new initiatives that support the A&I WG's Phase 2 Terms of Reference. Section 1 sets out the 2027 Partnership Plan which helps further initiatives G, H, I and J and ongoing liaison with IFAC as it modernizes its Compliance Program which will impact initiatives A, C, and D. Section 2 sets out the continuation of the initiatives from Phase 1 of the A&I WG's action plan with a continued focus on the IESBA's sustainability-related standards. Section 3 sets out the initiatives and workstreams that focus on broader A&I of the Code.

Each table includes the stakeholder/stakeholder group where relevant, activities to be undertaken, person(s) responsible, estimated resource impost, timing, and status of proposed activities under each initiative.[8] Additional activities may be proposed during 2027 following the process identified in paragraphs 19 to 26 above. Each proposal would identify the need, expected output, staff capacity, and any changes to existing priorities for the A&I WG's consideration. Material changes would be brought to the Board for direction where relevant.

1. PARTNERSHIP PLAN & IFAC LIAISON

A. 2027 Partnership Plan & Partnership Framework

The IESBA Partnership Framework was approved by the IESBA at its December 2025 meeting. The framework supports capacity building through collaboration, one of the key pillars in the A&I WG's Phase 1 Terms of Reference. It intends to bring greater coordination, clarity, and consistency to the IESBA's outreach through formalizing IESBA and partner roles and focusing engagement to be more outcome oriented.

In line with the Partnership Framework, the A&I WG identified a broad set of stakeholders (representing both professional accountants (PAs) and non-PAs) across the prioritized jurisdictions, including those that are practitioners, professional and industry bodies, regulators and oversight bodies, standard setters, not-for-profit organizations, and users of sustainability information.

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[8] Color Coding for the Resource Impost column:

- Green – Low resource requirements
- Orange – Medium resource requirements
- Red – High resource requirements

Color Coding for the Status column:

- Yellow – Ongoing or On Hold
- Orange – In Progress and timebound
- Green – Complete

The A&I WG developed a prospective partner criteria and assessment mechanism to support a more structured and transparent partnership assessment aligned to the Partnership Framework.[9] The criteria and assessment mechanism recognizes the need for partner identification and onboarding to be based on appropriate due diligence and consideration of factors including track record, reputation, size, capacity, reach and impact.

During Q3 and Q4 2026, the A&I WG began outreach to the eight prioritized prospective partners discussed at the June 2026 IESBA meeting.[10] Collectively, these partners provide a balanced mix of global influence, regional reach, technical credibility, and delivery capacity. This aligns with the Partnership Framework's objective of leveraging partners' expertise, networks, and resources to support A&I, local capacity building, regional coordination, and feedback loops. During Q3-Q4 2026, the A&I WG identified an additional three prospective partners to prioritize (refer 9 to 11 in the table below).

The following table summarizes the status of Partnership Framework outreach with the eleven selected partners and the 2027 Partnership Plan. The initial partner discussions indicated that the Partnership Framework will need to be applied flexibly, with sustainability remaining an important focus, while broader A&I of the Code may serve as a more effective entry point for some partners, depending on their respective mandates, priorities, and capacity. The timing for each prospective partnership remains subject to partner agreement and staff capacity and onboarding may need to be phased.

The A&I WG intend to finalize the onboarding of the eleven selected partners by Q1-Q2 2027 and to commence identified activities with partners as they evolve. Once these partnerships are established, from Q2/Q3 2027 the A&I WG will consider and assess whether to extend the partnership base to additional stakeholders.

For each partnership, a draft partnership plan would identify the priority jurisdiction, region, or audience, objectives, any known challenges to address, and potential deliverables, which would be discussed and agreed with the partner. These plans also name the lead on each side, records milestones and resources, and specify metrics for how use or benefit will be assessed.

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9 The A&I WG provided an overview of the criteria and assessment mechanism at the June 2026 IESBA meeting (refer Section C of Agenda Item 7A - A&I WG - Updated Action Plan June 2026.pdf).

10 The A&I WG presented the initial eight prospective partnerships at the June 2026 IESBA meeting (refer Section C of Agenda Item 7A - A&I WG - Updated Action Plan June 2026.pdf).

Initial Prospective Partners

Potential Partner	Description	Responsibility	Resource Impost	Timing	Status
1. World Bank Group (WBG) / International Monetary Fund (IMF)	The WBG is a global organization with strong reputation and development mandate that provides direct access to governments, regulators, and reform programs across emerging markets and developing economies. Its scale, convening power and existing capacity-building activities make it well placed to support policy-level engagement and practical implementation support in priority jurisdictions where implementation needs are greatest. Initial outreach to both the WBG and IMF indicates potential interest in sustainability-focused collaboration. *WBG* – Met with representatives from the Operations Policy and Country Services (OPCS) on September 10, 2026. The draft partnership plan was sent to the WBG on November 16, 2026 with a further meeting anticipated before the end of November. *IMF* – Introductory meeting with IMF representatives on October 16, 2026 to discuss the Partnership Framework and assess their interest in this initiative. Waiting to hear back from IMF who advised they would refer us to another IMF unit more aligned with the Partnership Framework.	Amarjeet Singh Deepa Agarwal Jon Reid Kathy Huynh	Medium	To be determined	Ongoing – Pending agreement on the partnership plan
2. Pan African Federation of Accountants (PAFA)	Offers strong regional reach across African PAOs and capital-market stakeholders, including in priority jurisdictions Kenya, Nigeria, and South Africa. PAFA has demonstrated delivery of sustainability-related training	David Wray Jon Reid	Low	To be determined	Ongoing – Awaiting response from PAFA

Potential Partner	Description	Responsibility	Resource Impost	Timing	Status
	initiatives. Its established regional delivery model and stakeholder network provide a practical channel for coordinated outreach, training, and sustained implementation support across the African continent. Engagement has commenced and initial discussions are positive, with a focus on scope (IESSA versus wider A&I of the Code) and the timing in light of other PAFA initiatives underway. Waiting to hear back from PAFA on potential next steps.				
3. International Organization of Securities Commissions (IOSCO)	IOSCO's standing with securities regulators and market authorities globally along with its regulatory reach and existing capacity-building programs make IOSCO a high-impact channel for promoting understanding of ethics and independence requirements linked to sustainability assurance. An IESBA-IOSCO meeting on November 5, 2026 indicates keen interest in commencing activities in 2027 including potential implementation materials, training modules, and an in-person interaction. The focus of these activities would be the IESBA's sustainability-related standards but also broader A&I of the Code.	Amarjeet Singh Deepa Agarwal Jon Reid Kathy Huynh	High	Q1-Q4 2027	Ongoing – Pending agreement on the partnership plan
4. Association of Chartered Certified Accountants (ACCA)	Combines extensive global membership with established sustainability learning programs and continuing professional development capabilities, including across priority jurisdictions (including in Europe, the United Kingdom, Africa, Asia-Pacific and the	David Wray Jon Reid	Low	To be determined	Ongoing – Partnership plan being drafted

Potential Partner	Description	Responsibility	Resource Impost	Timing	Status
	Middle East) supporting scalable awareness raising and practitioner education. Met with ACCA representatives on October 5, 2026 who indicated some interest in a potential partnership. A partnership plan is under development to further the discussion.				
5. Confederation of Asian and Pacific Accountants (CAPA)	Operates across the Asia-Pacific region, representing national PAOs and other accountancy bodies, including priority jurisdictions China, Hong Kong SAR, India, Japan, Korea, Malaysia, Singapore, and Australia/New Zealand. Provides an efficient regional platform for coordinated outreach, professional engagement, and implementation support. Met with CAPA representatives on August 19, 2026 and October 22, 2026. The IESBA Chair and CAPA leadership also met on November 22, 2026. CAPA has expressed keen interest in collaborating under the Partnership Framework. A draft partnership plan identifies up to three dialogue sessions with CAPA members in 2027 and promotion of IESBA and CAPA activities through respective communication channels. A joint statement of intent under the Partnership Framework is currently subject to CAPA and IESBA approval processes (refer Agenda Item 5C). Finalization of the partnership agreement planned for after the December 2026 IESBA meeting.	Jon Reid Rachel Melo	High	Q1-Q4 2027	Ongoing – Pending finalization of partnership agreement

Potential Partner	Description	Responsibility	Resource Impost	Timing	Status
	Next steps include agreeing the purpose and expected output of each dialogue session, including whether the possible June 2027 proportionality session in Part J is included, and capturing any the application issues raised and any action agreed with the responsible IESBA team.				
6. Saudi Organization for Chartered and Professional Accountants (SOCPA)	Represents a strategically important gateway to Saudi Arabia and the Gulf region, including other priority jurisdictions Qatar, and the United Arab Emirates, with strong local standing and Arabic-language capability. SOCPA's is establishing the Accounting Knowledge Center in Riyadh as a hub for knowledge dissemination and the promotion of transparency and governance at regional and international levels. Initial meeting on August 5, 2026 where SOCPA expressed support for entering into an informal, flexible partnership with the IESBA to support A&I across the MENA region, subject to confirmation with relevant internal teams. The proposed scope was broadened beyond sustainability to broader A&I of the Code. As a first step, the parties discussed undertaking a landscape analysis of MENA jurisdictions with respect to adoption status of the Code before identifying targeted regional interventions. IESBA will prepare proposed next steps for SOCPA's consideration. IESBA Staff finalizing the regional adoption status mapping and developing a draft partnership plan to help identify potential future activities and to further the discussion.	Rania Uwaydah Mardini Jon Reid	Low	To be determined	Ongoing – Finalizing adoption status mapping and a draft partnership plan

Potential Partner	Description	Responsibility	Resource Impost	Timing	Status
7. Grupo Latinoamericano de Emisores de Normas de Información Financiera (GLENIF)	Regional body of accounting standard-setters from 16 Latin American countries, including priority jurisdictions Argentina, Brazil, Chile, Colombia and Mexico. GLENIF provides an established platform for regional coordination, technical engagement, and outreach on sustainability assurance and ethics-related implementation matters across Latin America. Follow-up discussions remain planned as part of the ongoing outreach.	Vania Borgerth Jon Reid Raquel Melo	Low	To be determined	Ongoing – Awaiting a meeting with GLENIF
8. Accountancy Europe (ACE)	Represents PAs and auditors from 37 European countries, including all 28 European Union Member States and provides access to PAOs and policy stakeholders across Europe, including priority and potential priority jurisdictions France, Italy, United Kingdom, and Türkiye. ACE's policy experience and regional profession network would support consistency, mobilization, and implementation dialogue as sustainability reporting and assurance frameworks evolve. Met with representatives of ACE on September 9, 2026 who requested that discussions are postponed until Q1 2027 due to EU developments with respect to sustainability reporting and assurance. The Committee of European Auditing Oversight Bodies (CEAOB) issued its technical advice standard for limited assurance on sustainability reporting to the European Commission on September 25, 2026. This document	David Wray Jon Reid	Low	Q1 2027 and otherwise to be determined	On hold – pending what develops in the EU

Potential Partner	Description	Responsibility	Resource Impost	Timing	Status
	excludes the IESSA and the IAASB quality management standards.				
9. United Nations Conference on Trade and Development International Standards of Accounting and Reporting (UNCTAD ISAR)	UN body working on trade, investment and enterprise reporting; active on sustainability reporting policy guidance and exchange-led capacity building. Introductory letter provided to UNCTAD ISAR on September 25, 2026 and awaiting a response.	Vania Borgerth Jon Reid Kathy Huynh	Low	To be determined	Ongoing – Awaiting a response from UNCTAD ISAR
10. International Forum of Independent Audit Regulators (IFIAR)	Mandate in strengthening independent audit oversight globally and audit quality, along with a strong reputation and reach. Introductory email sent to IFIAR on October 15, 2026. IFIAR is discussing this internally and will revert with further details.	Jon Reid Kathy Huynh	Low	To be determined	Ongoing – Awaiting a meeting with IFIAR
11. World Business Council for Sustainable Development (WBCSD)	Global business-led sustainability organization with a large member-company network and a strong CFO/finance engagement platform relevant to implementation and market practice. Introductory email sent to WBCSD on October 29, 2026. Response not been to date.	Vania Borgerth Jon Reid Kathy Huynh	Low	To be determined	Ongoing – Awaiting response from WBCSD

Potential Partner	Description	Responsibility	Resource Impost	Timing	Status
Additional partners	Once the above 11 partnerships are established, the A&I WG will consider and assess whether to extend the partnership base to additional stakeholders.	A&I WG	Low	Q2/Q3 2027	Yet to commence

B. IFAC Liaison – Compliance Program Modernization

Stakeholder	Engagement Activities and Partnerships	Responsibility	Resource Impost	Timing	Status
IFAC	Liaise and coordinate with IFAC as it supports IESBA's A&I activities, including through its adoption-status monitoring and compliance with Statements of Membership Obligations (SMOs) program. IFAC's compliance program and the accuracy of the Code adoption status and SMO compliance data are critical to inform the 2027 A&I WG Plan. IESBA and IFAC Staff met on a few occasions during Q4 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	A&I WG Jon Reid Raquel Melo	Medium	Q1-Q4 2027	Ongoing

Stakeholder	Engagement Activities and Partnerships	Responsibility	Resource Impost	Timing	Status
	across jurisdictions. IFAC is targeting a February/March 2027 launch. IFAC will monitor IESSA adoption status from mid-2027 onwards. IFAC Staff will attend the December 2026 IESBA meeting to provide a detailed update on its modernization project. The A&I WG would undertake a review in Q2 2027 to assess IFAC's coverage, currency, and transparency to identify whether there is an opportunity to avoid any duplicative activities relating to IESSA adoption and profile work.				

2. CONTINUED FOCUS ON SUSTAINABILITY A&I

C. IESSA Adoption Status Monitoring

Stakeholder	Engagement Activities and Partnerships	Responsibility	Resource Impost	Timing	Status
Regional Accounting Bodies, and Jurisdictional Standard Setters	The IESSA and Experts standards and ISSA 5000 are closely linked and form integral components of the global sustainability standards infrastructure.[11] The two Boards undertook extensive coordination activities to ensure that the standards are aligned and interoperable.	Jon Reid Raquel Melo IAASB Staff	Low	Q2 review; monitoring continues pending effective IFAC coverage	In progress – WG review in Q2 2027

[11] See ISSA 5000, paragraph 6 – ISSA 5000 is premised on the basis that sustainability assurance practitioners are subject to the provisions of the IESBA Code related to sustainability assurance engagements (which incorporate the IESSA and Experts standards), or requirements that are at least as demanding.

Stakeholder	Engagement Activities and Partnerships	Responsibility	Resource Impost	Timing	Status
	Close coordination activities to promote the A&I with the IAASB will continue in 2027. The IESBA and IAASB Staff have a staff A&I working group which meet regularly to coordinate A&I initiatives. Notably, the current IESSA adoption status was updated in October 2026, and joint outreach will continue on a quarterly basis to actively monitor adoption. IFAC will commence monitoring adoption status for the IESSA from mid-2027 (refer Part B above). The A&I WG would undertake a review in Q2 2027 to assess IFAC's coverage, currency, and transparency to identify whether there is an opportunity to avoid any duplicative activities relating to IESSA adoption and profile work.				

D. Jurisdictional Profiles

Expanding on the 17 prioritized jurisdictions presented at previous IESBA meetings, the A&I WG developed comprehensive draft profiles for 7 additional countries approved at the December 2025 IESBA meeting to deepen contextual understanding and support targeted outreach strategies. These additional profiles were informed by extensive external research and now require collaboration with IFAC Regional Relationship Managers,[12] before reaching out to the individual countries.

The 24 draft profiles are being maintained as dynamic documents and updated on an ongoing basis for internal purposes at this stage. Where jurisdictions have expressed specific needs or priorities, including support related to A&I of the Code more broadly, the A&I WG has considered the nature and extent of assistance that may appropriately be provided.

The A&I WG sent correspondence to the initial 17 priority jurisdictions highlighting the WG's understanding of the current status in each jurisdiction with respect to sustainability reporting, assurance, and ethics based on the jurisdictional profiles, and requesting input on whether the IESBA might support the jurisdiction with A&I and/or capacity building. Once the correspondence is sent to the additional 7 countries and responses are received,

[12] Meetings between the A&I WG project team and IFAC Regional Relationship Managers have been organized for mid-December 2026 and January 2027.

work under the scope of this initiative would be complete (pending the below on IFAC). Further, the prospective partnerships set out in Part A above may address A&I needs in several of these jurisdictions. The following table summarizes the status of these activities.

IFAC will monitor adoption status of the International Sustainability Standards Board (ISSB) sustainability disclosure standards, the IAASB's ISSA 5000[13], and the IESSA from mid-2027 onwards (refer Part B above). The global data that IFAC intends to collect constitutes similar information to what is included in the IESBA's profiles and may therefore negate the need for the IESBA to continue developing profiles. The A&I WG's proposed Q2 2027 review would compare the information that IFAC will collect against the IESBA's needs before deciding whether there is an opportunity to avoid any duplicative activities relating to the profile work. The review would consider the availability, coverage, and usability of IFAC's data.

Jurisdictional Engagement

Jurisdiction	Correspondence & Engagement Activities	IESBA Member/TA Support/Staff	Resource Impost	Timing	Status
Kenya	Draft correspondence and updated draft jurisdictional profile reviewed by the IESBA Member. Correspondence sent the Institute of Certified Public Accountants of Kenya (ICPAK) on July 2, 2026, to which no response was received. A follow up email was sent on November 19, 2026. Ongoing monitoring of developments and future A&I opportunities. Also refer to Part A above regarding the potential partnership with PAFA, which could help address any A&I needs for Kenya.	Paul Muthaura (Former IESBA member) Jon Reid Raquel Melo	Low	Q1-Q2 2027	Ongoing – Monitoring developments and future A&I opportunities
Nigeria	Draft correspondence and updated draft jurisdictional profile reviewed by the IESBA Member. Correspondence sent to the Financial Reporting Council of Nigeria (FRCN) on July 6, 2026 to which a response was not received. However, in October 2026, FRCN separately expressed interest in supporting the IESBA Partnership Framework. Further targeted engagement and potential A&I collaboration are under consideration. Also refer to Part A above regarding the potential partnership with PAFA, which could help address any A&I needs for Nigeria.	Obichukwu Nwazota Jon Reid Raquel Melo	Medium	Q1-Q2 2027	Targeted engagement with FRCN under consideration

[13] International Standard on Sustainability Assurance 5000, *General Requirements for Sustainability Assurance Engagements*

Jurisdiction	Correspondence & Engagement Activities	IESBA Member/TA Support/Staff	Resource Impost	Timing	Status
India	Draft correspondence and updated draft jurisdictional profile reviewed by IESBA Member/Technical Advisor. Correspondence sent to the Institute of Chartered Accountants of India (ICAI) July 7, 2026, to which no response was received. A follow up email was sent on November 19, 2026. ICAI has issued the 13th edition of its Code of Ethics (effective April 1, 2026); Volume III covers sustainability assurance ethics, including independence standards. Also refer to Part A above regarding the potential partnership with CAPA, which could help address any A&I needs for India.	Amarjeet Singh Deepa Agarwal Jon Reid Raquel Melo	Low	Q1-Q2 2027	Ongoing – Monitoring implementation and potential A&I support needs
Qatar, Saudi Arabia, United Arab Emirates (UAE)	Draft correspondence and updated draft jurisdictional profiles reviewed by IESBA Member/Technical Advisor. Further information regarding Qatar and UAE and consideration of the appropriate jurisdictional engagement approach remain pending. Also refer to Part A above regarding the potential partnership with SOCPA, which could help address any A&I needs for not only Saudi Arabia, but Qatar and UAE.	Rania Uwaydah Mardini Jon Reid Raquel Melo	Low	Q1-Q2 2027	Qatar and UAE: On Hold – Pending further information Saudi Arabia: Ongoing – Potential partnership with SOCPA
Japan	Draft correspondence and updated draft jurisdictional profile reviewed by IESBA Member/Technical Advisor. Correspondence sent to the Japanese Institute of Certified Public Accountants (JICPA) and Japan Financial Services Agency (JFSA) on July 3, 2026, and responses incorporated	Tomoyo Imura Atsushi Tomono	Medium	Q1-Q2 2027	Ongoing – Implementation-related engagement with JICPA

Jurisdiction	Correspondence & Engagement Activities	IESBA Member/TA Support/Staff	Resource Impost	Timing	Status
	into the jurisdictional profile. JICPA subsequently confirmed adoption of the IESSA at its July 2026 Annual General Assembly, effective for relevant sustainability assurance engagements from April 1, 2027, with early application permitted. JICPA also identified potential implementation-support needs, including practitioner guidance and matters relating to independence and non-assurance services. JFSA indicated that no additional support is currently required. Separately, the JFSA will develop Japanese equivalent standards based on ISSA 5000, ISQM 1, and the IESSA, incorporating any amendments resulting from the deliberations of the Business Accounting Council. These standards are currently under development and expected to be available by the end of March 2027. They are intended for mandatory sustainability assurance engagements under the Financial Instruments and Exchange Act. Also refer to Part A above regarding the potential partnership with CAPA, which could help address any A&I needs for Japan.	Jon Reid Raquel Melo			
Malaysia & Singapore	Draft correspondence and updated jurisdictional profiles reviewed by IESBA Staff. Correspondence sent to the Malaysian Institute of Accountants (MIA) and the Institute of Singapore Chartered Accountants (ISCA) on June 30, 2026. MIA has not responded to the correspondence and a follow up email was sent on November 19, 2026. However, it is noted that MIA's Council approved revisions to Part A of the MIA By-Laws incorporating the IESSA (Circular 35/2025, July 2025) ISCA and ACRA responded to the correspondence and confirmed that the Interim Sustainability Standards Committee	Jon Reid Raquel Melo	Medium	Q1-Q2 2027	Ongoing – Monitoring implementation developments and potential A&I support needs

Jurisdiction	Correspondence & Engagement Activities	IESBA Member/TA Support/Staff	Resource Impost	Timing	Status
	approved incorporating the IESSA into Parts 4B and 5 of EP 100 which was issued on October 20, 2026 for voluntary use. Pending enactment of the relevant legislation and constitution of the Sustainability Standards Committee, the IESSA is expected to become mandatory. ISCA also flagged implementation challenges for non-accountant sustainability assurance practitioners identified during consultation. IESBA Staff have a call scheduled with ISCA and ARCA on November 23, 2026 to discuss their plans to address these challenges.				
South Korea	Correspondence on hold pending developments and further instructions from the IESBA Member/Technical Advisor. Refer above regarding potential partnership with CAPA. Also refer to Part A above regarding the potential partnership with CAPA, which could help address any A&I needs for South Korea.	Sung-Nam Kim Ki-Tae Park Jon Reid Raquel Melo	Low	To be determined	On Hold – Pending further direction
Australia/ New Zealand	Draft correspondence and updated draft jurisdictional profile reviewed by IESBA Member/Technical Advisor. **Australia:** Correspondence sent to APESB, CA ANZ, CPA Australia and IPA on July 1, 2026. Australia's adoption of the IESBA's sustainability-related standards through APESB's standards is reflected in the jurisdictional profile. Responses have not been received from these Australian stakeholders and a follow up email was sent on November 19, 2026. **New Zealand:** Correspondence sent to the New Zealand External Reporting Board (XRB) on July 2, 2026, followed by	Channa Wijesinghe Belinda Zohrab Jon Reid Raquel Melo	Medium	Q1-Q2 2027	Ongoing – Monitoring implementation developments and potential A&I support needs

Jurisdiction	Correspondence & Engagement Activities	IESBA Member/TA Support/Staff	Resource Impost	Timing	Status
	direct engagement regarding New Zealand's evolving sustainability reporting and assurance framework and implementation of ethics and independence requirements. XRB identified implementation considerations and is undertaking practitioner communications and implementation activities relating to ISSA (NZ) 5000 and Part 5 of PES 1. Discussions with the XRB incorporated identified potential opportunities for future collaboration, including possible targeted interventions during 2027. Also refer to Part A above regarding the potential partnership with CAPA, which could help address any A&I needs for Australia and New Zealand.				
France	Draft correspondence and updated draft jurisdictional profile reviewed by IESBA Member/Technical Advisor. Correspondence is not deemed necessary at this stage due to the ongoing sustainability reporting and assurance developments in Europe.	Christelle Martin Bruno Tesniere Jon Reid Raquel Melo	Low	To be determined	Ongoing – Monitoring European developments; no outreach currently required
United Kingdom	Draft correspondence and updated draft jurisdictional profiles reviewed by IESBA Member/Technical Advisor. Response received and correspondence deemed unnecessary at this stage.	Mark Babington Keith Billing Jon Reid Raquel Melo	Low	Q1-Q2 2027	Ongoing – Monitoring; no further outreach currently required

Jurisdiction	Correspondence & Engagement Activities	IESBA Member/TA Support/Staff	Resource Impost	Timing	Status
Italy	Draft correspondence and updated draft jurisdictional profile reviewed by IESBA Member. Correspondence sent to the *Ministero dell'Economia e delle Finanze* (MEF) and *Commissione Nazionale per le Societa e la Bursa* (CONSOB) on July 1, 2026. Responses received and incorporated into the jurisdictional profile. No immediate jurisdiction-specific A&I support required at this stage. Future developments relating to CSRD implementation, sustainability reporting, and assurance requirements continue to be monitored.	Luigi Nisoli Jon Reid Raquel Melo	Low	Q1-Q2 2027	Ongoing – Monitoring EU and Italian developments; no immediate intervention identified
South Africa	Draft correspondence and updated jurisdictional profile reviewed by IESBA Member/Technical Advisor. Correspondence sent on July 1, 2026 and feedback was subsequently received and incorporated into the jurisdictional profile. The jurisdiction continues to be assessed for potential A&I support needs. Also refer to Part A above regarding the potential partnership with PAFA, which could help address any A&I needs for South Africa.	Saadiya Adam Natashia Soopal Jon Reid Raquel Melo	Low	Q1-Q2 2027	Ongoing – Assessing potential A&I support needs
Brazil	Draft correspondence and updated draft jurisdictional profile reviewed by IESBA Member. Correspondence sent to *Conselho Federal de Contabilidade* (CFC) July 2, 2026. CFC has not responded to the correspondence and a follow up email was sent on November 19, 2026. Also refer to Part A above regarding the potential partnership with GLENIF, which could help address any A&I needs for Brazil.	Vania Borgerth Jon Reid Raquel Melo	Low	Q1-Q2 2027	Ongoing – Monitoring developments and potential future A&I opportunities

Jurisdiction	Correspondence & Engagement Activities	IESBA Member/TA Support/Staff	Resource Impost	Timing	Status
Argentina	Draft jurisdictional profile and outreach correspondence prepared. Discussions with IFAC's new Regional Relationship Managers pending. Profile findings indicate ISSA 5000 adoption through FACPCE and continued monitoring of IESSA developments. Also refer to Part A above regarding the potential partnership with GLENIF, which could help address any A&I needs for Argentina.	Not assigned Jon Reid Raquel Melo	Low	Q1-Q2 2027	In Progress – IFAC coordination and jurisdictional outreach pending
Chile	Draft jurisdictional profile and outreach correspondence prepared. Discussions with IFAC's new Regional Relationship Managers pending. Jurisdiction identified as advanced with respect to sustainability reporting developments. Also refer to Part A above regarding the potential partnership with GLENIF, which could help address any A&I needs for Chile.	Hector Lehuede (Chile) Jon Reid Raquel Melo	Low	Q1-Q2 2027	In Progress – IFAC coordination and jurisdictional outreach pending
Colombia	Draft jurisdictional profile and outreach correspondence prepared. Discussions with IFAC's new Regional Relationship Managers pending. Profile work identified continued progress toward ISSB alignment and evaluation of ISSA 5000. Also refer to Part A above regarding the potential partnership with GLENIF, which could help address any A&I needs for Colombia.	Not assigned Jon Reid Raquel Melo	Low	Q1-Q2 2027	In Progress – IFAC coordination and jurisdictional outreach pending

Jurisdiction	Correspondence & Engagement Activities	IESBA Member/TA Support/Staff	Resource Impost	Timing	Status
China	Draft jurisdictional profile and outreach correspondence prepared. Discussions with IFAC's new Regional Relationship Managers pending. Also refer to Part A above regarding the potential partnership with CAPA, which could help address any A&I needs for China.	Not assigned Jon Reid Raquel Melo	Low	Q1-Q2 2027	In Progress – IFAC coordination and jurisdictional outreach pending
Hong Kong SAR	Draft jurisdictional profile and outreach correspondence prepared. Discussions with IFAC's new Regional Relationship Managers pending. Profile highlights adoption of the IESSA through HKICPA's ethics framework and ongoing development of Hong Kong's sustainability reporting and assurance framework. Also refer to Part A above regarding the potential partnership with CAPA, which could help address any A&I needs for Hong Kong SAR.	Not assigned Jon Reid Raquel Melo	Low	Q1-Q2 2027	In Progress – IFAC coordination and jurisdictional outreach pending
Mexico	Draft jurisdictional profile and outreach correspondence prepared. Discussions with IFAC's new Regional Relationship Managers pending. Also refer to Part A above regarding the potential partnership with GLENIF, which could help address any A&I needs for Mexico.	Not assigned Jon Reid Raquel Melo	Low	Q1-Q2 2027	In Progress – IFAC coordination and jurisdictional outreach pending

Jurisdiction	Correspondence & Engagement Activities	IESBA Member/TA Support/Staff	Resource Impost	Timing	Status
Türkiye	Draft jurisdictional profile and outreach correspondence prepared. Discussions with IFAC's new Regional Relationship Managers pending.	Not assigned Jon Reid Raquel Melo	Low	Q1-Q2 2027	In Progress – IFAC coordination and jurisdictional outreach pending

E. IESSA Implementation Monitoring Advisory Group (IIMAG)

Stakeholder	Engagement Activities and Partnerships	Responsibility	Resource Impost	Timing	Status
IESSA Implementation Monitoring Advisory Group (IIMAG)	IIMAG members continued to discuss implementation issues and challenges, including matters raised for consideration in additional IESBA Staff Q&As. Based on this input, additional IESBA Staff Q&As on the IESSA were developed and released on September 29, 2026. The next IIMAG meeting will be held on November 23, 2026, which amongst other matters, will seek feedback from the member on the draft IESBA-IAASB Joint FAQs. These FAQs are anticipated to be provided to the Board before the December 2026 IESBA meeting. During December 2026, the IIMAG will hold a stock take meeting with respect to the IIMAG's work during 2027. It is anticipated there will be more frequent meetings in 2027, following the December 15, 2026 effective date of the	A&I WG Luigi Nisoli Szilvia Sramko Raquel Melo	Medium	To be determined	Ongoing

Stakeholder	Engagement Activities and Partnerships	Responsibility	Resource Impost	Timing	Status
	IESSA and as the practical application becomes more prevalent. IESBA Staff will continue to liaise and coordinate with the IIMAG and A&I WG on implementation matters of relevance to both groups.				

F. Additional Implementation Materials

Before scheduling further materials, it is proposed that the A&I Project Team bring the A&I WG a prioritized list showing the audience need, proposed output and development effort, with the relevant staff resource identified.

Material	Details	Responsibility	Resource Impost	Timing	Status
Investors and Those Charged with Governance (TCWG)	Two separate tailored materials for (a) investors and (b) TCWG in order to provide more targeted and decision-useful guidance on the impacts and benefits of the IESSA and sustainability reporting revisions for those specific stakeholder groups that recognize their distinct roles, responsibilities, and priorities. Tailoring the materials allows alignment with each group's specific concerns (e.g., TCWG's focus on governance, oversight, and risk versus investors' need for reliable, comparable information for capital allocation). The proposed materials for investors could be discussed with the IESBA IAASB User Advisory Group in 2027 to determine the level of interest and need for such guidance.	IESBA Staff to be determined	Low	To be determined	On hold due to staff resourcing constraints

Material	Details	Responsibility	Resource Impost	Timing	Status
IESBA Staff Case Studies on Sustainability Reporting	IESBA Staff Case Studies applying the Sustainability Reporting revisions to the Code. The Role of CFOs Phase 2 initiative is exploring a partnership with PAFA/ICPAK to develop implementation materials such as case studies for CFOs on sustainability reporting which may negate the need for additional materials in this regard.	IESBA Staff to be determined	Low	To be determined	On hold due to staff resourcing constraints
IESSA Implementation Guide	The IESSA is completely new, and there is a wide range of interested stakeholders, including non-accountant assurance practitioners. Accordingly, consideration is being given to focusing the implementation guide on non-accountant assurance practitioners. The guide will highlight the scope, context, and objectives of the new standard, and explain key concepts, practitioner's responsibilities, and key requirements, including material on specific topics, for example, NOCLAR, group sustainability assurance engagements and the determination of components, and using the work of another practitioner.	Jon Reid Raquel Melo Comms	Low	To be determined	On hold pending new development from the IAF
Other Non-Authoritative Material (NAM)	In coordination with the IIMAG, the A&I WG will assess the need for additional NAM, such as case studies on group and non-assurance services provisions, to deepen the understanding of the matters covered by, and to assist with implementation of the IESSA. Consideration will be given to exploring opportunities to collaborate with jurisdictional standard setters (JSS).	IESBA Staff to be determined	Low	To be determined	Ongoing

Material	Details	Responsibility	Resource Impost	Timing	Status
IESBA Web Page	Update the IESBA's Sustainability Reporting and Assurance focus page as needed for any additional implementation and capacity building materials.	Jon Reid Raquel Melo Comms	Low	Q1-Q4 2027	Ongoing

G. Other Stakeholder Engagement

The A&I WG recognizes the importance of maintaining existing, and developing new, stakeholder relationships and partnerships to maximize A&I of the IESBA's sustainability-related standards.

Stakeholder	Engagement Activities and Partnerships	Responsibility	Resource Impost	Timing	Status
International Sustainability Standards Board (ISSB)	IESBA representatives are engaging with ISSB and IAASB representatives on matters of mutual interest, including promoting the benefits of a global sustainability reporting, assurance and ethics ecosystem and the trilogy of standards. Joint IESBA/ISSB/IASSB meetings were held on April 10, 2025, May 13, 2025, July 8, 2025, October 17, 2025, January 12, 2026, and May 26, 2026. The most recent coordination meeting with ISSB and IAASB was held on October 26, 2026.	Amarjeet Singh Jon Reid	Low	Q1-Q4 2027	Ongoing
International Accreditation Forum (IAF)	No new development from the IAF from what was reported in the Updated Action Plan that was considered at the June 2026 IESBA meeting.	Jon Reid Raquel Melo	Low	To be determined	On hold pending new development from the IAF

Stakeholder	Engagement Activities and Partnerships	Responsibility	Resource Impost	Timing	Status
Jurisdictional Standard Setters (JSS)	The IESBA-JSS group represents the most active JSS around the world. These JSS have a wealth of knowledge, experience and expertise that are invaluable to the IESBA. Possible partnerships with certain JSS to assist with the development of NAM to support the implementation of the IESBA's sustainability-related standards. In addition, JSS will be part of an 'early feedback' mechanism to share information regarding any A&I challenges different jurisdictions are facing with the new standards. The next IESBA-JSS liaison meeting will be in 2027, and IESBA Staff will provide an update on A&I activities as required.	Jon Reid Raquel Melo	Low	Q2 and Q4 2027	Ongoing
Sustainability Reference Group (SRG)	As determined at the December 2024 IESBA meeting, the SRG will continue to provide valuable input into the development of implementation support materials.	Jon Reid Raquel Melo	Low	To be determined	On hold pending new development with the IESSA Implementation Guide

3. BROADER FOCUS ON CODE A&I

H. Extended A&I Activities

The activities in this Part would be developed from the needs identified through jurisdictional and regional engagement. Each proposal would identify the specific gap and the support sought before its output and timing are agreed.

Stakeholder	Engagement Activities and Partnerships	Responsibility	Resource Impost	Timing	Status
To be determined	The A&I WG will determine the scope of this initiative over Q1-Q2 2027 and inform the IESBA of this during quarterly updates. The scope remains dependent on the A&I WG and IESBA Staff's available capacity after taking into account resources required for the Partnership Plan (refer Part A) and whether any duplicative work on the IESSA adoption status monitoring and jurisdictional profiles can be avoided (refer Parts B, C, and D). The main source of interventions will likely be generated by the partnerships under the Partnership Framework (refer Part A). Other potential areas for broader A&I activity include targeted engagement in jurisdictions / regions with lower Code adoption. However, such regional priorities require evidence-based scoping and a clear distinction between adoption gaps and implementation needs.	To be determined	Low	Q1-Q4 2027	To commence in Q1 2027

I. Use of the Code Simplification

The proposed first stage would identify where users have difficulty finding, understanding, or applying the Code. Use of the Code Simplification appropriately sits under the A&I umbrella for coordination and visibility. However, the A&I WG would receive updates from the project team and act primarily as a limited oversight or sounding-board mechanism rather than undertake the substantive work itself.

Stakeholder	Engagement Activities and Partnerships	Responsibility	Resource Impost	Timing	Status
Simplification	The scoping for this initiative will commence in Q1 2027 potentially drawing on a focus group, the Restructured Code PIR, and A&I engagement. The initial output would set out the evidence, priority user needs, and options for agreement with the SMART Team. Presentation and digital options remain proposals for assessment. Any option affecting the substance or applicability of Code requirements would need separate IESBA consideration and the applicable due process before implementation. The scoping for this initiative will be included in the updated 2027 A&I WG Plan for the March 2027 IESBA meeting for consideration.	Laura Leal Kathy Huynh A&I WG IESBA SMART Team	High	Q1-Q2 2027	To commence in Q1 2027 and be completed in Q2 2027
IFAC eCode	The current eCode is not being updated by IFAC. A revised version of the eCode is under development by IFAC, however, at this stage it is unclear what features will be available. This remains subject to discussions with IFAC.	IESBA Staff and Comms to be determined	Low	To be determined	Ongoing

J. Proportionality of the Code

It is proposed that the proportionality work use practical examples from the SMP AG, CAPA partnership, and wider A&I engagement to identify any challenges in applying the Code and assess whether guidance or a standard-setting response is warranted. Proportionality appropriately sits under the A&I umbrella for coordination and visibility. However, the A&I WG would receive updates from the project team and act primarily as a limited oversight or sounding-board mechanism rather than undertake the substantive work itself.

Stakeholder	Engagement Activities and Partnerships	Responsibility	Resource Impost	Timing	Status
IFAC Small and Medium Practices Advisory Group (SMP AG)	In May 2026, the IESBA released a Guide on Proportionality of the IESBA Code | Ethics Board. IESBA Staff met with SMP AG representatives on September 9, 2026 to discuss potential interventions with the SMP AG during 2027 on proportionality of the Code. Such sessions would dive deeper into the proportionality mechanisms highlighted in the above guide, for example through scenarios or case studies. The program for these interventions remains under development and subject to consultation with the SMP AG. The scoping for this initiative will be included in the updated 2027 A&I WG Plan for the March 2027 IESBA meeting for consideration.	Jon Reid Rui Peres Jorge	High	Q1-Q4 2027	To commence in Q1 2027
Confederation of Asian and Pacific Accountants	Discussed this as a possible intervention with CAPA on October 22, 2026 and discussed exploring this further as part of possible intervention with CAPA members in June 2027. Pending finalization of the partnership agreement after the December 2026 IESBA meeting.	Jon Reid Raquel Melo	Medium	Q2 2027	To commence in Q1 2027

K. Restructured Code PIR

The Restructured Code PIR project team's input identifies the recommendations resulting from the PIR relevant to A&I and the proposed first output for each recommendation. The A&I WG would then agree priorities and dependencies with the Restructured Code PIR project team, including any overlap with Parts I and J above, before adding delivery commitments to the 2027 A&I WG Plan. The A&I relevant recommendations under the Restructured Code PIR appropriately sit under the A&I umbrella for coordination and visibility. However, the A&I WG would receive updates from the project team and act primarily a limited an oversight or sounding-board mechanism rather than undertake the substantive work itself. The responsible project team would determine their own scope, resourcing, and delivery, taking account of the A&I WG's input.

Stakeholder	Engagement Activities and Partnerships	Responsibility	Resource Impost	Timing	Status
Users of the Code – PAOs, PAIBs, PAPPs, regulators	**Online Resource Library** – the Communications team will review, define, and explore the scope of possible improvements to existing online IESBA materials including any additional new online library resources consistent with recommendations made by the Restructured Code PIR project team based on PIR survey responses. **Guide to the Code and Drafting Conventions** – The SMART Simplification Initiative as described in Part I above will review the recommendations regarding the Guide to the Code and the Drafting Conventions based on the survey responses identified by the Restructured Code PIR project team and explore how implementation of these recommendations may be incorporated into any initiatives scheduled for 2027. The scoping for these initiatives will be included in the updated 2027 A&I WG Plan for the March 2027 IESBA meeting for consideration.	IESBA Staff to be determined after December 2026 IESBA Meeting	High	Q1-Q4 2027	To commence in Q1 2027