Meeting:	IESBA	**Agenda Item**
Meeting Location:	New York, US	**10**
Meeting Date:	December 7-10, 2026	

IESSA Implementation Monitoring Advisory Group (IIMAG) Update

Objectives of the Session

1. To

   (a) Consider an update on the IIMAG's work and certain implementation issues related to the IESSA;[1] and

   (b) Provide directional input to address the identified matters.

Background

2. As part of a comprehensive plan for monitoring the implementation of the IESSA, the IESBA established the IIMAG in March 2025 and approved its Terms of Reference. The key objectives of the IIMAG are to:

   (a) Exchange information and views about practical issues or challenges identified during actual or planned implementation of the IESSA;

   (b) Provide insights, feedback or advice to the IESBA on identified areas or matters relating to the implementation of the IESSA with a view to informing the IESBA's consideration of the need for any timely responses;

   (c) Act as a sounding board to the IESBA on practical or technical implementation matters relating to the IESSA; and

   (d) Provide input to, or collaborate on, the development of non-authoritative guidance material to support the effective implementation of the IESSA.

3. The initial appointment of the IIMAG members is for the period until July 1, 2028, being the effective date of the value chain independence provisions in the IESSA.

4. The IAASB also established an ISSA 5000 Technical Implementation Contact Group (TICG) to provide insights and feedback about technical and practical issues related to ISSA 5000.[2] The coordination between the IIMAG and the TICG is maintained through observers from the IAASB and IESBA staff at the two groups' respective meetings.

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[1] International Ethics Standards for Sustainability Assurance (including International Independence Standards)

[2] International Standard on Sustainability Assurance (ISSA) 5000, *General Requirements for Sustainability Assurance Engagements*

Activities Since Last Update to the Board in June 2026

5. At its June meeting, the IESBA considered an update on the implementation issues related to the IESSA and the proposed actions, including additional Q&As to address identified matters.

6. In Q3, the IIMAG provided input to the second series of IESBA Staff Q&As related to the IESSA that was published in September 2026.

7. The IIMAG held a virtual meeting in November to identify and discuss:

   - Additional implementation issues that have arisen related to the IESSA that might be of global relevance; and
   - Other high-priority implementation materials the IESBA should consider commissioning, in addition to those already released.

Action Requested

8. IESBA members are asked to:

   (a) Consider the update from the IIMAG Chair and staff; and

   (b) Provide input to matters identified for the IESBA's consideration with respect to the application of certain provisions in the IESSA as outlined in **Agenda Item 10A**.

Material Presented

Agenda Item 10A IIMAG Update – Presentation Slides