Strategy and Work Plan (SWP) 2028–2031

Indicative Staff Capacity Estimate for 2028

Introduction

1. This paper provides an indicative estimate of how the IESBA's technical staff capacity would be used in 2028 to deliver the proposed work plan in the draft SWP Consultation Paper (CP) (see **Agenda Item 3-A**). The paper is for the IESBA's reference only and does not form part of the CP.

Indicative Staff Capacity Estimate

2. The table[1] below shows how the indicative resource allocation by strategic objective in Table 4 of the draft CP is built up from the initiatives and activities in Table 2 of the draft CP, based on 12 full-time equivalent (FTE) technical staff (Table 3 of the draft CP).

3. The estimate is intended to support the IESBA's discussion of the indicative resource allocation for 2028.

Item no.	Initiative or activity	Table 2 timing	Indicative staff	FTE	%
SO 1: Build an Effective, Agile and Connected IESBA					
1.1	Framework for timely responses	2028	1 Director + 1 Principal	0.50	4%
1.2	SO 1 ongoing actions (1.2.1–1.2.5)	2028–2031	Several staff, part-time	1.20	10%
–	Annual assessment of possible initiatives (all SOs)	Annual	1 Director + 1 Senior Manager	0.10	1%
	Subtotal			**1.80**	**15%**
SO 2: Support Global Adoption and Consistent Implementation through a Clear and Accessible Code					
2.1.1	Non-authoritative material on CIVs	2028	1 Director + 1 Principal/SM	0.40	3%
2.2	PIR of NAS and fees provisions	2028–2029	1 Director + 1 Principal + 1 SM	0.85	7%
2.3	PIR of the PIE definition	2028–2029	1 Director + 1 Principal/SM	0.60	5%
2.4	PIR of group audit independence provisions	2029–2030	-	0.00	0%
2.5	PIR of tax planning standards	2031	-	0.00	0%
2.6	SO 2 ongoing actions (2.6.1–2.6.6)	2028–2031	Several staff	1.15	10%
	Subtotal			**3.00**	**25%**
SO 3: Strengthen the Foundations of Trust in Firms and the Profession					
3.1.1	FCG implementation support	2028–2029	1 Director + 1 Principal + 1 SM	0.90	8%
3.1.2	PE&OEI	2028–2029	1 Director + 1 Principal	1.00	8%

[1] Note:

- The estimates are indicative and for 2028 only. FTE units assume all staff work full-time, and percentages are of total staff available.
- Item numbers and timing are as in Table 2 of the draft CP, and titles are abbreviated.
- Items marked * are subject to information gathering and prioritization assessment, and their 2028 allocation is mainly for information gathering.
- The reserve is the capacity remaining after the work plan and Board operational and administrative activities.
- The subtotals by strategic objective correspond to Table 4 of the draft CP.

Item no.	Initiative or activity	Table 2 timing	Indicative staff	FTE	%
3.2	Firms' business models (relationships with AI and other technology providers)*	2028	1 Principal + 1 SM	0.50	4%
3.3	Data governance*	2030	-	0.00	0%
	Subtotal			**2.40**	**20%**
SO 4: Evolve a Future-Ready Code that Supports the Profession in Addressing Technology, Sustainability and Financial Crime Challenges					
4.1.1	NOCLAR PIR follow-up	2028	1 Director + 1 SM	0.50	4%
4.2	Digital assets*	2029–2030	-	0.00	0%
4.3	Financial crime*	2028–2031	1 Director + 1 Principal/SM	0.40	3%
4.4	PIR of technology-related revisions	2030–2031	-	0.00	0%
4.5	SO 4 ongoing actions (4.5.1–4.5.2)	2028–2031	Various	1.50	12%
	Subtotal			**2.40**	**20%**
	Total work plan (Table 2)			**9.60**	**80%**
	Reserve available for unplanned or unexpected work[2]			**0.60**	**5%**
	Board operational and administrative activities			**1.80**	**15%**
	Total			**12.00**	**100%**

[2] Section III of the draft CP explains that the IESBA aims to retain 5–10% of its capacity in reserve to respond to unplanned or unexpected work, such as emerging issues or developments. The reserve for 2028 is estimated at 5%, which at the lower end of this target range.