How the Draft Consultation Paper Responds to the Joint Survey Feedback

PURPOSE

1. This paper explains how the draft Consultation Paper (CP) on the IESBA Strategy and Work Plan (SWP) 2028–2031 (**Agenda Item 2A**) responds to the key feedback from the International Auditing and Assurance Standards Board (IAASB)–IESBA joint stakeholder survey (joint survey).

BACKGROUND

2. The joint survey closed on May 15, 2026, with108 responses across a wide range of stakeholder groups and regions, including two Monitoring Group (MG) members. The Board considered a full analysis of the feedback received and the Joint IAASB-IESBA SWP Working Group's (JWG) and Staff's views and observations at its September 2026 meeting.

3. The draft CP includes specific references to the key joint survey feedback. To supplement these references and provide additional transparency, this paper provides a more detailed mapping for the Board's reference.

4. The Appendix contains three tables, one for each component of the joint survey: strategic positioning, environmental trends and areas for joint action.

STRATEGIC POSITIONING

Key Feedback

5. Respondents across stakeholder groups emphasized six themes for how the standard-setting boards (SSBs) should position themselves in 2028–2031:[1] (a) prioritize adoption, implementation support and post-implementation reviews (PIRs) over significant new standard setting; (b) develop principles-based, proportionate, scalable and future-proof standards, supported by practical non-authoritative guidance; (c) maintain agility through horizon scanning, evidence-based prioritization and timely responses; (d) strengthen early and ongoing coordination between the SSBs and with the wider standard-setting and regulatory ecosystem; (e) broaden stakeholder engagement and be more transparent about how feedback informs decisions; and (f) assess the effectiveness of the standard-setting process and the evidence on which it is based.

How the Draft CP Responds

6. The draft CP addresses each of these themes in the proposed strategic objectives (SOs) and related strategic actions:

   Adoption, implementation and PIRs. SO2 positions adoption and implementation support as a strategic focus. The draft work plan is built around PIRs and ongoing adoption and implementation support.

   Evidence- and principles-based and proportionate standards. SO2 commits to evidence-based, targeted simplifications rather than another restructuring of the Code, to implementation support materials on proportionality, particularly for small and medium practices (SMPs) and practitioners in

[1] See Agenda Item 5-A, September 2026 IESBA meeting.

emerging markets, and to building proportionality into future standard-setting projects. SO1 commits to supporting major Code revisions with plain-language materials. SO4 states that, for artificial intelligence (AI) and emerging technologies, sustainability and financial crime, the Code will be amended only where the evidence shows a gap.

Agility. SO1 proposes a framework for timely responses, developed jointly with the IAASB, for deciding when an issue calls for guidance, a narrow-scope amendment or full standard setting. Horizon scanning becomes a standing function, and the work plan will be reviewed annually, with capacity held in reserve for emerging issues.

Coordination. The draft CP states that coordination with the IAASB runs through all four strategic objectives, with particular emphasis in SO1, including coordinating on work plan priorities from the earliest stages and sharing expertise through joint expert and advisory groups. SO1 also commits to working with other standard setters, such as the IASB[2] and ISSB,[3] to promote interoperability.

Engagement and transparency. SO1 refers to broadening engagement, including with investors and other users, and to showing how stakeholder input shapes the IESBA's decisions.

Effectiveness of standard setting. SO1 commits to reviewing the processes that support standard setting, including research, stakeholder engagement and the analysis and incorporation of feedback..

7. Some suggestions concerned matters of process or individual projects rather than the strategy itself, and the draft CP therefore does not address them directly. These include:

   - **Due process and governance.** An MG respondent's call for a more formalized due process framework, including for non-authoritative material, is not addressed in the draft CP as it notes that matters of due process and governance are being addressed through the Public Interest Oversight Board's (PIOB's) review of the SSBs' due process and the broader governance reforms of the standard-setting system led by the MG, respectively. In this regard, the CP also responds to the related call for transparency as SO1 refers to showing how stakeholder input shapes the IESBA's decisions.
   - **Cost-benefit and impact analysis.** The call by an MG respondent and certain respondents for cost-benefit or impact analysis is not addressed in the CP as it is being addressed through the PIOB's review of the SSBs' due process.
   - **Remit.** Regarding certain respondents' views that some IESBA projects exceed its remit, the IESBA has deliberated the scope of its projects transparently and advanced them within its remit in conformity with due process and under full oversight by the PIOB. SO1 notes that coordination with the IAASB will respect each Board's remit.

8. For more information on how the draft CP responds to the feedback under each key theme, see Table A in the **Appendix**.

[2] International Accounting Standards Board

[3] International Sustainability Standards Board

ENVIRONMENTAL TRENDS

Key Feedback

9. Respondents ranked the increasing use of AI and other emerging technologies as the most important trend by a wide margin, followed by the risk of fragmentation, the call for greater agility in standard setting, technology-enabled financial crime and alternative ownership structures. In responding to these trends, respondents generally preferred monitoring, guidance and PIRs to new standards.

How the Draft CP Responds

10. The draft CP draws on respondents' feedback on the 13 trends set out in the joint survey and on the IESBA's own analysis to develop four main trends:

    - Trend 1 covers geopolitical and regulatory fragmentation;
    - Trend 2 covers technology-enabled financial crime and alternative ownership structures;
    - Trend 3 covers AI and emerging technologies, digital assets and sustainability information; and
    - Trend 4 covers professional accountants (PAs) beyond audit and other professionals in firms.

11. The CP explains that the call for greater agility is not a trend as it relates mainly to how the IESBA works and is addressed under SO1. It is also relevant to the other strategic objectives and actions given the pace of change in the environment.

12. Consistent with respondents' comments advocating for monitoring, guidance and PIRs, the draft CP approaches technology, alternative ownership structures, financial crime and sustainability as areas for horizon scanning, information gathering or implementation support, with the Code to be revised only where the evidence shows a gap.

13. Some elements of the draft CP draw on the IESBA's own analysis rather than on the joint survey feedback. In particular, Trend 4 focuses on ethical expectations beyond audit, although it also reflects the survey trend on the increased involvement of non-PAs in firms.

14. Data governance was raised in the context of technology in the survey responses, including by the MG respondents as part of a priority area for coordination with the IAASB. The CP includes it in SO3 and in the work plan as a priority action, subject to assessment. Attracting and retaining talent, by contrast, is not taken forward, consistent with the majority view that the SSBs' role in this area is indirect.

15. For more information on how the draft CP responds to each of the 13 trends set out in the joint survey, see Table B in the **Appendix**.

AREAS FOR JOINT ACTION

Key Feedback

16. Respondents saw the main value of joint action in coordination, implementation support and maintaining the interoperability of the SSBs' standards, rather than in new joint standards.

17. AI and emerging technologies were the area most often identified for joint work, with calls also for coordination in supporting sustainability assurance and addressing evolving firm structures, ownership and governance. The MG respondents also identified technology, private equity (PE)

investment in firms, the public interest entity (PIE) definition, and firm culture and governance (FCG) as priority areas for coordination. Respondents also called for earlier and more systematic coordination, and use of consistent terminology and joint expert groups.

18. With respect to joint PIRs, the PIE definition was the most frequently named topic, followed by ISSA 5000[4] and the IESSA,[5] using the work of an external expert and, to a lesser extent, NOCLAR®[6]/ISA 250 (Revised).[7]

How the Draft CP Responds

19. The draft CP states that collaboration with the IAASB runs through all four strategic objectives, with a special emphasis in SO1. SO1 sets out the IESBA's commitment to coordinating with the IAASB on work plan priorities and from the earliest stages of project planning, agreeing case by case whether joint or coordinated work is needed, including on public consultations, and engaging jointly with stakeholders at a strategic level where this serves the two Boards' mutual objectives. It also commits to seeking opportunities to share knowledge, technical expertise and resources, including through joint expert and advisory groups, and to developing the framework for timely responses and an organizational strategy for AI engagement and deployment jointly with the IAASB.

20. The other objectives also identify specific areas for collaboration:

- Under SO2, the work plan proposes a PIR of the PIE definition, in coordination with the IAASB, as a priority action;
- SO3 commits to continuing coordination with the IAASB on firm culture and governance, given its close link with ISQM 1, and external investment in firms; and
- SO4 commits to continuing coordination with the IAASB on technology and in supporting the implementation of the two Boards' sustainability-related standards.

21. The draft CP does not include joint PIRs of ISSA 5000 and the IESSA, or of the provisions addressing using the work of an external expert. These standards are only coming into effect in December 2026, with some provisions in the IESSA only coming into effect in July 2028. In Staff's view, these standards should be given time to bed down before PIRs are undertaken, and priority should be given to other PIRs. For sustainability, the draft CP instead maintains the focus on monitoring implementation of the IESSA through the IESSA Implementation Monitoring Advisory Group (IIMAG), in coordination with the IAASB. The NOCLAR PIR is expected to be completed by Q1 2027, with follow-up work included in the work plan for 2028.

22. For more information on how the draft CP responds to respondents' suggestions for joint action, see Table C in the Appendix.

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4 International Standard on Sustainability Assurance (ISSA) 5000, *General Requirements for Sustainability Assurance*

5 International Ethics Standards for Sustainability Assurance (including International Independence Standards)

6 Non-Compliance with Laws and Regulations

7 ISA 250 (Revised), *Consideration of Laws and Regulations in an Audit of Financial Statements*

APPENDIX

JOINT SURVEY FEEDBACK AND THE DRAFT CP

The following tables show how the draft CP responds to the feedback from the joint survey, with one table for each component of the survey: strategic positioning (Table A), environmental trends (Table B) and areas for joint action (Table C). For each area of feedback, the tables summarize what respondents said and how widely the view was shared and how the draft CP responds.

Table A: Strategic Positioning

Area of feedback	What respondents said	Strength of support	How the draft CP responds
Prioritize adoption, implementation support and PIRs	• Support for adoption, implementation and more systematic and timely PIRs to take priority over new standard setting, with a deliberate period of stability • Standards fatigue, especially for SMPs • Calls to understand the root causes of non-adoption and to track adoption	Broad, across groups (incl. MG)	• SO2 focuses on adoption and implementation support as a strategic priority, including diagnosing with IFAC and JSS why adoption lags. • Proposed strategic actions include the PIRs of non-assurance services and fees provisions and the PIE definition; adoption and implementation support is an ongoing action. • The CP's Appendix includes, as a possible initiative, developing measurable adoption goals to the extent that adoption is within the IESBA's control.
Principles-based, proportionate, scalable and future-proof standards	• Concerns about the length, prescriptiveness and complexity of the Code; • Calls for principles-based standards, simplification and use of plainer language; • Proportionality for SMPs and practitioners in emerging markets	Broad, across groups (incl. MG)	• SO2 makes simplification a core focus, driven by evidence rather than another restructuring, and commits to developing implementation support materials that explain the proportionality of the Code, particularly for SMPs and practitioners in emerging markets, and to building proportionality more visibly into future standards. • SO1 commits to supporting major Code revisions with plain-language materials. • SO4 states that for AI and emerging technologies, sustainability and financial crime, the Code will be amended only where the evidence shows a gap.
Agility through horizon scanning, evidence-based	• Horizon scanning, faster responses without weakening due process, flexible work plans, the ability to pause	Broad, across groups (incl. MG)	• Proposed strategic actions under SO1 include the development of a framework for timely responses jointly with the IAASB, setting criteria for deciding when an issue calls for non-authoritative

Area of feedback	What respondents said	Strength of support	How the draft CP responds
prioritization and timely responses	or discontinue projects, rapid response for narrow matters, an annual improvements cycle. • Guidance as the primary response in "fast-moving" areas such as AI.		guidance, a narrow-scope amendment or full standard setting. • Horizon scanning will remain a standing function. • The work plan will be reviewed at least annually, with workstreams deferred, paused or removed as priorities change. • Some capacity will be held in reserve for new and emerging issues.
Coordination between the SSBs and with other standard setters and regulators	• Early and ongoing coordination (FCG, PIE, technology, external experts, group audits). • Aligned terminology and definitions; aligned exposure drafts and effective dates; joint expert groups; integrated guidance. • Coordination with other standard setters and regulators.	Broad, all groups (incl. MG)	• The draft CP states that collaboration with the IAASB runs through all four objectives, with special emphasis in SO1. • SO1 commits to coordinating with the IAASB from the earliest stages, including on work plan priorities and public consultations, and to engaging jointly with stakeholders at a strategic level. It also commits to working with other standard setters, such as the IASB and ISSB, to promote interoperability. The CP also refers to working more closely with regulators. • Joint expert and advisory groups are referred to as a way of sharing expertise. • Specific joint work is set out in Table C.
Broader stakeholder engagement and transparency	• Earlier engagement in the project lifecycle; more involvement of users, preparers, SMPs, academics and stakeholders from emerging economies. • Transparency on how feedback is weighed and shapes decisions.	Broad, all groups (incl. MG)	• SO1 includes a focus on broadening engagement beyond traditional stakeholders, including visible engagement with investors and other users and on showing how stakeholder input shapes decisions. • It commits to a dedicated communications strategy and to reviewing the processes that support standard setting, including stakeholder engagement and the analysis and incorporation of feedback. • The CP's Appendix lists, as possible initiatives or activities, a dedicated communications and stakeholder engagement strategy, partnerships, new constituencies and professional accountant in business (PAIB) networks.

Area of feedback	What respondents said	Strength of support	How the draft CP responds
Effectiveness of the standard-setting process and its evidence base	• Clear project objectives and evidence-based assessment of costs and benefits (MG) • Cost-benefit analysis before projects and impact analysis at exposure draft • A more formalized due process framework, including for non-authoritative material (MG) • Stable and independent funding	An MG respondent and certain respondents; users (funding)	• The CP responds through evidence-based prioritization and PIRs (SO1 and SO2) and a prioritization approach that considers resource demands and the collective impact of the work plan on stakeholders. • Due process (including impact analysis), governance and funding are matters being addressed through the PIOB's review of the SSBs' due process and the broader governance reforms led by the MG. • SO1 commits to respect each Board's remit in coordinating with the IAASB.
Remit discipline	• Some IESBA projects (FCG, Role of CFOs) seen as exceeding the mandate • Avoid "profession-agnostic" standards and performance requirements that belong to the IAASB • Reassess whether existing and proposed projects remain justified	Certain respondents (JSS, firms, PAOs)	• Views on technical aspects of projects, such as FCG and the role of CFOs, are addressed under these projects rather under SWP. The scopes and deliberates its projects transparently in conformity with due process and under full PIOB oversight. • SO1 states that collaboration with the IAASB will respect each Board's remit. • The work plan also provides for priorities to be reviewed at least annually against criteria that include public interest significance and alignment with the strategic objectives, with work put on hold or removed where determined appropriate.

Table B: Environmental Trends

Area of feedback	What respondents said	Strength of support	How the draft CP responds
A1 – Increasing use of emerging technologies	• Keep provisions principles-based and future-proof • Mixed views on guidance alone versus guidance and standard setting • Undertake a PIR of the technology-related revisions before further standard setting	Broad: ranked 1st by all regions and across stakeholder groups (incl. MG), except "Others"	• Trend 3 refers to respondents' views that technology is a growing strategic priority and that standards should remain principles-based and future-proof. • SO4 focuses on AI and emerging technologies as an ongoing priority, with horizon scanning and evidence to be established before any changes to the Code.

Area of feedback	What respondents said	Strength of support	How the draft CP responds
	• Guidance on judgment, third-party AI tools, confidentiality and data governance risks		• The PIR of the technology-related revisions is a proposed priority action. • SO4 also commits to identifying, through the Technology Working Group and Technology Expert Group, where further guidance or other action may be needed, in coordination with the IAASB. • Under SO3, firms' rapidly evolving business relationships with AI and other technology providers is a proposed priority action • Data governance is a priority action subject to assessment under SO3.
A2 – Digital assets	• The Code is robust for digital assets; monitor as they become institutionalized • Possible guidance on third-party platforms and custodians and on personal holdings of crypto-assets	Support for monitoring	• Trend 3 notes that digital assets raise new questions about how the Code applies. • SO4 refers to monitoring developments in digital assets. • The CP Appendix lists information gathering on the ethics and independence considerations relating to digital assets as a possible activity, with further action as appropriate.
A3 – Financial crimes enabled by technology	• The Code and NOCLAR provisions provide a robust, principles-based framework • Use the NOCLAR PIR to decide whether further standard setting is needed • Provide implementation support and guidance • Engage with regulators and law enforcement but avoid expanding PAs' role	Broad, across groups (incl. MG); ranked 4th overall	• Trend 2 reflects the survey ranking and respondents' expectation that the trend will grow in importance. • SO4 reflects respondents' view that the Code is fundamentally fit for purpose. It builds on the outcomes of the NOCLAR PIR, gathers information on emerging risks such as AI-assisted fraud, and commits to developing guidance. • The CP's Appendix indicates that any revisions to the Code will only be contemplated where the evidence shows a clear need. • SO4 also commits to closer working relationships with recognized organizations involved in combating financial crime. Financial crime is a priority action in the work plan, subject to a 2028 assessment. • Trend 2 also refers to the profession playing a more visible part in helping to combat financial crime, which should be read alongside respondents' caution against expanding PAs' role.

Area of feedback	What respondents said	Strength of support	How the draft CP responds
B1 – Regulatory changes	• Shift from new standards to adoption and implementation • Understand why adoption lags • Engage jurisdictional regulators • Simplify the Code without diminishing its effectiveness • Monitor regulatory change rather than react to it, including to political cycles	Broad (monitoring); IESBA-specific points from JSS, firms and PAOs	• Trend 1 calls for the IESBA to work more closely with regulators, policymakers and other standard setters as regulatory approaches diverge. • SO2 treats adoption and implementation as a strategic priority, and states that simplification should neither diminish the Code's effectiveness nor be a reactive response to regulatory or political cycles. • SO1 commits to broadening engagement with stakeholders whose decisions affect whether the Code is adopted.
B2 – Risk of fragmentation	• Fragmentation, rather than regulatory change itself, is one of the more significant challenges • Focus on supporting implementation, monitoring adoption, and principles-based, proportionate standards • Call for a root-cause analysis of why the Code lags IAASB standards in adoption	Broad: ranked 2nd overall (incl. MG)	• Trend 1 reflects the survey ranking and an MG respondent's view of fragmentation as a strategic risk; Trend 1 emphasizes the importance of a common global ethics baseline. • SO2 highlights the importance of the Code as a global benchmark and reflects respondents' focus on principles-based, proportionate standards. SO2 focused on targeted simplification where warranted without diminishing the Code's effectiveness. • SO2 also focuses on adoption and implementation support as a strategic priority, including diagnosing with IFAC and JSS why adoption lags. • SO1 commits to working with other standard setters, such as the IASB and ISSB, to promote interoperability, and to working more closely with regulators.
B3 – Call for greater agility in standard setting	• Agile alternatives to full standard setting, such as non-authoritative material, narrow-scope amendments and PIRs, without compromising due process • A call for a clear distinction between matters needing standards and those suited to guidance (MG) • A defined process for narrow-scope amendments, more FAQs and staff	Broad: ranked 3rd overall (incl. MG)	• SO1 proposes a framework for timely responses, developed jointly with the IAASB, for deciding when an issue calls for guidance, a narrow-scope amendment or full standard setting. • Horizon scanning continues to be a standing function and some capacity will be held in reserve for emerging issues. • The proposed work plan includes PIRs and implementation support; priorities will be reviewed annually, with workstreams deferred, paused or removed where the IESBA determines appropriate.

Area of feedback	What respondents said	Strength of support	How the draft CP responds
	alerts, minimal change to the Code, and readiness to pause or discontinue projects		
B4 – Greater diversity of voices	• More transparency on how input is weighted and reported back, including a published methodology • Broader input from investors, users, emerging markets and technology and sustainability practitioners, balanced with practitioner input • Outreach that reflects the evolving scope of the Code	Mixed, by stakeholder group	• SO1 commits to broadening engagement, including with investors and other users, and to reviewing the processes supporting stakeholder engagement and the analysis and incorporation of feedback • The CP's Appendix lists engagement with new constituencies, such as sustainability assurance providers, more structured engagement with PAIB networks, and making the public interest rationale for major decisions more transparent.
C1 – Continuing demand for sustainability reporting and assurance	• Allow a period of stability and focus on supporting adoption and implementation of the IESSA, with no new standard setting before implementation experience and PIRs are available; • Timely guidance on value chain components, less prescriptiveness in the IESSA, and no extension of the Code to non-PAs who prepare sustainability information	Broad (incl. MG) (implementation focus); some groups (non-PA concerns)	• Trend 3 reflects respondents' view that the SSBs should support consistent, globally operable sustainability standards. • SO4 focuses on supporting global adoption and implementation of the IESBA's sustainability-related standards, in close coordination with the IAASB, rather than on expanding the standard-setting agenda in this area. • The CP's Appendix lists monitoring implementation of the IESSA and developing further non-authoritative material as needed,
C2 – Regulatory and geopolitical changes (sustainability)	• Shift from standard setting to advocating adoption, monitoring jurisdictional adoption and tailoring, and supporting implementation • Keep standards stable and principles-based enough to withstand regulatory and geopolitical change • Develop guidance or narrow-scope amendments for specific IESSA	Broad, across groups (incl. MG)	• Trend 1 describes the divergence in sustainability reporting and includes a table of IESSA adoption by jurisdiction. • SO4 focuses on supporting global adoption and implementation of the IESBA's sustainability-related standards and, where regulatory divergence affects adoption, advocating for consistent ethics and independence requirements in sustainability assurance. • SO4 also commits to monitoring implementation of the IESSA and responding to identified challenges in coordination with the IAASB.

Area of feedback	What respondents said	Strength of support	How the draft CP responds
	issues, such as value chain components		
D1 – Alternative ownership structures	• Build actions into the ongoing PE and FCG workstreams • Evaluate whether the Code addresses threats from external investor influence • Act only where a clear gap is shown • Review the “network firm” definition	Ranked 5th overall; 2nd for MG and regulators	• Trend 2 reflects the survey ranking and respondents' recognition of the implications of Private Equity and Other External Investment in Firms (PE&OEI) for independence, firm culture and governance, and audit quality • SO3 commits to acting on any recommendations the IESBA accepts from its current information gathering on PE&OEI, which is being undertaken in collaboration with the IAASB, and to coordinating any such actions with the IAASB. • The work plan shows this workstream continuing, subject to the Board's decision expected in 2027. The CP's Appendix lists considering the findings and taking any appropriate actions, whether a standard-setting project, non-authoritative material or both.
D2 – Increased involvement of non-PAs	• Many firms, JSS and PAOs saw no need to extend the Code beyond PAs, preferring guidance first and narrow-scope amendments only where a clear gap is shown • The MG respondents favored monitoring before acting and coordination with the IAASB	Majority rated it as increasing in importance; firms, JSS and PAOs largely opposed extending the Code	• Trends 1 and 4 recognize the need to address PAs outside audit and the growing involvement of non-PAs in firms; Trend 1 refers to the need to consider this population within the IESBA's remit and to provide enhanced support on the application of the Code. • SO3 sets expectations for ethical culture and governance across the whole firm, including professionals who are not PAs. • The CP Appendix lists raising awareness of the Code among PAIBs and non-PA practitioners as a possible initiative.
D3 – Challenges to attracting and retaining talent	• The SSBs' contribution is indirect, through clear, principles-based standards that avoid unnecessary complexity • Suggestions included communicating the public-interest value of the profession and guidance on threats from resource constraints	Broad agreement that the role is indirect (incl. MG)	• This trend is not included in the draft CP, which is consistent with the majority view. • The draft CP’s focus on simplification and proportionality reflects the indirect contribution respondents described.

Area of feedback	What respondents said	Strength of support	How the draft CP responds
D4 – Non-assurance service (NAS) line	• Monitor developments; prioritize the PIR of the NAS and fees provisions before any further standard setting • Targeted implementation support in the interim, particularly for SMPs (¶227-229)	Broad agreement on monitoring (incl. MG); views divided on the trend's importance	• Trend 4 notes that multidisciplinary and advisory services within firms are growing faster than audit and assurance. • The PIRs of the NAS and fees provisions are proposed priority actions in the work plan, ahead of any further standard setting in this area.

Table C: Areas for Joint Action

Area of feedback	What respondents said	Strength of support	How the draft CP responds
How the Boards work together	• Earlier and more systematic coordination at Board level, not only staff level, including an early-warning mechanism to flag cross-Board implications • Develop criteria for deciding whether work should be joint, parallel or for one Board; jointly developed agile processes.	Large number of respondents (incl. both MG respondents)	• SO1 commits to coordinating with the IAASB on work plan priorities and from the earliest stages of project planning, agreeing case by case whether joint or coordinated work is needed, and developing the framework for timely responses jointly with the IAASB. • The draft CP indicates that the form of coordination will be determined on a case by case basis rather than setting criteria for joint, parallel or single-Board work. The SO1 states that collaboration will respect each Board's remit. • The draft CP's Appendix lists identifying cross-Board implications before projects begin.
Technology and AI as a joint priority	• AI and emerging technologies as the highest priority for joint work, with coordinated, principles-based guidance on AI-generated evidence, accountability for AI-assisted outputs, skepticism and transparency • Several large firms and PAOs suggested a unified technology strategy across both work plans.	Largest number of respondents; MG priority	• SO4 recognizes technology as the area respondents most often identified for joint work and commits to coordinating with the IAASB where technology raises both ethics and audit or assurance issues. • SO1 commits to seeking opportunities to share expertise, including through joint expert and advisory groups, and to developing with the IAASB an organizational strategy for the Boards' own use of AI.

Area of feedback	What respondents said	Strength of support	How the draft CP responds
Sustainability assurance	• Support implementation rather than expand standard setting; ensure interoperability of ISSA 5000 and the IESSA; coordinate implementation support • Undertake a joint PIR of the two standards; collaborate with other standard setters toward a globally consistent framework.	Widely raised; second most-cited joint PIR	• SO4 focuses on supporting implementation of the IESBA's sustainability-related standards and their interoperability with ISSA 5000, in close coordination with the IAASB, rather than new standard-setting in the area of sustainability. • The work plan includes this as an ongoing action, and SO1 commits to working with other standard setters, such as the ISSB, to promote interoperability. • Staff's view is that time should be given for the two Boards' sustainability-related standards to bed down before PIRs are undertaken, given that the standards only come into effect in December 2026, with some provisions in the IESSA coming into effect in July 2028.
Firm structures, ownership, non-PAs and experts	• Address jointly what PE and other ownership models mean for independence, culture, governance and quality management, linked to FCG and ISQM 1 • Coordinate considerations relating to non-PAs and multidisciplinary teams, including alignment with ISA 620 on external experts.	Several respondents, mainly regulators and JSS (ownership); one MG respondent and others (non-PAs); MG priority (ownership and FCG)	• SO3 states that, given the close link between the firm culture and governance work and ISQM 1, and stakeholders' call for a coordinated response to alternative ownership structures, this work is being, and will continue to be, closely coordinated with the IAASB. • SO3 commits to developing implementation support on FCG in coordination with the IAASB where applicable, and to coordinating with the IAASB any actions arising from the PE&OEI information gathering.
Terminology and drafting	• Inconsistent terminology and definitions across the two Boards' standards (e.g., PIE, engagement leader, non-compliance, professional accountant) cause confusion • Work together to simplify drafting and use terms consistently.	Some respondents	• The coordinated PIR of the PIE definition, a proposed priority action, addresses one of the examples respondents cited. • The draft CP does not specifically propose joint work on terminology or drafting given the prioritization of other strategic actions.
Specific joint PIRs	• Joint PIRs of the PIE definition (most frequently named), ISSA 5000 and the IESSA (second), and the external experts provisions and ISA 620;	PIE definition most frequently named	• The CP's Appendix includes undertaking coordinated PIRs with the IAASB on shared priorities, and the work plan proposes the

Area of feedback	What respondents said	Strength of support	How the draft CP responds
	coordinated timing of the NOCLAR and ISA 250 (Revised) PIRs (fewer respondents).		PIR of the PIE definition, in coordination with the IAASB, as a priority action. • The work plan includes follow-up to the IESBA's NOCLAR PIR in 2028.
Joint engagement and expert groups	• Engage stakeholders jointly and earlier, including practitioners, preparers, regulators and investors. • Replace separate expert groups on overlapping issues, such as technology, with joint groups.	Firms and PAOs (engagement); raised more widely (joint expert groups)	• SO1 commits to continuing to engage jointly with stakeholders at a strategic level where this serves the two Boards' mutual objectives, and to seeking opportunities to share knowledge and expertise, including through joint expert and advisory groups.
Coordinated implementation support and adoption	• Coordinated implementation support for SMPs and less complex entities • Consistent adoption and application of the standards as a joint objective.	Recurring across responses	• The CP articulates coordination with the IAASB on implementation support for the firm culture and governance provisions and the sustainability-related standards. • More generally, SO1 commits to coordinating with the IAASB on work plan priorities and from the earliest stages of project planning, agreeing case by case whether joint or coordinated work is needed, and developing the framework for timely responses jointly with the IAASB.
Governance and due process	• Treat governance and due process improvements as a joint exercise; measure impact (adoption) rather than outputs, supported by root-cause analysis of non-adoption.	Several respondents	• The CP notes that due process and governance are being addressed through the PIOB's review of the SSBs' due process and the broader governance reforms of the standard-setting system led by the MG, respectively, which apply to both Boards.