

**INTERNATIONAL ETHICS STANDARDS BOARD FOR ACCOUNTANTS (IESBA)
TECHNOLOGY EXPERTS GROUP
TERMS OF REFERENCE
MAY 2023**

Objectives of Technology Experts Group (TEG)

1. To provide a forum for knowledge sharing, including insights, expertise, or advice on technology trends and developments, and related ethical issues that might create. This includes consideration of how such trends, developments and issues might vary across geographical regions and/ or stakeholder perspectives.
2. To act as a “sounding board” and provide support to the IESBA’s Technology Working Group (TWG) in monitoring technology developments, and to provide advice on the TWG’s activities and deliverables.

Key Responsibilities and Engagement Modalities

3. Key responsibilities of TEG members include:
 - Providing insights, expertise, or advice on identified developments in existing and new technologies, their use and application, and related ethical issues.
 - Contributing to, or assisting in the provision of, educational sessions at the IESBA board meetings on emerging technology topics or areas.
 - Responding to questions from the TWG from time to time.
 - Providing input to, or assisting in, the development of non-authoritative guidance material to assist professional accountants in applying the IESBA Code when using technology.
4. The TEG will engage with representatives of the TWG through virtual meetings at mutually agreed times. Each meeting will generally be up to 2 hours.
5. The meetings will be chaired by a member of the TWG or IESBA Staff. Meeting support, including agenda planning and scheduling, will be provided by IESBA Staff. Meeting discussions may be recorded for internal IESBA Staff purposes only.
6. The TWG may also ask some TEG members to attend virtually certain parts of a TWG meeting or an IESBA Board meeting to provide input or advice on selected technology topics or matters.

TEG Membership and Term

7. The TEG will comprise of 6 to 9 members in a voluntary capacity and with different and relevant expertise, which collectively covers a broad range of technologies. A broad range of geographical and stakeholder perspectives will also be considered.
8. TEG members will be individuals who have a background in, and deep understanding of, technology developments (including adoption timeframes of key innovations or technologies) or have expertise in using or implementing specific technologies.

9. The initial appointment of the TEG members will be for a minimum term of one year. Members may continue to serve for additional periods, subject to the TWG's time to time evaluation of contribution levels from TEG members.
10. The Terms of Reference are subject to review by the IESBA from time to time.
11. For transparency, the Terms of Reference will be posted to the [TWG Project Page](#) on the IESBA website together with the composition of the TEG (refer to Appendix 1).

TECHNOLOGY EXPERTS GROUP (TEG) MEMBERS

The TEG will be chaired by the Chair of the Technology Working Group, Mr. [David Clark](#).

TEG members appointed are:

- [Jason Bradley](#), Financial Reporting Council, United Kingdom
- [Mary Breslin](#), Verracy, North America
- [Danielle Cheek](#), MindBridge AI, North America
- [Muhammad Fahad Riaz](#), Maglytic, Middle East
- [Clinton Firth](#), Ernst & Young, Middle East and North Africa
- [William Gee](#), PricewaterhouseCoopers, Mainland China and Hong Kong
- [Loreal Jiles](#), Institute of Management Accountants, North America
- [Mario Malouin](#), Université du Québec en Outaouais, North America