

IESBA Work Plan 2025-2026

	2025	2026
Firm Culture and Governance, Business Models and Role of Professional Accountants		
Firm Culture and Governance	IESBA Viewpoints	Non-authoritative Materials and Other Initiatives; Approach to FCG framework
Private Equity Investments in Firms	Staff Alert	TBD
Role of CFOs	Terms of Reference and Fact Finding	Report and Recommendations
Auditor Independence		
Collective Investment Vehicles and Pension Funds	Fact Finding and Recommendations	TBD
Global Sustainability-related Standards		
Sustainability Reporting and Assurance	Rollout Activities	–
Using the Work of an External Expert	Rollout Activities	–
Development of Profession-agnostic Independence Standards for SAEs not Within the Scope of IIS in Part 5	Terms of Reference and Fact Finding	Report and Recommendations
IESSA Implementation Monitoring Advisory Group (IIMAG)	Implementation Monitoring	Stocktake and Action Determination
Promoting Adoption and Implementation of IESBA Code		
Adoption and Implementation Working Group (A&I WG)	A&I Activities	A&I Activities
Post-implementation Reviews		
NOCLAR	Terms of Reference and Fact Finding	Report and Recommendations
Restructured Code	Terms of Reference and Fact Finding	Report and Recommendations
Long Association Phase 2	–	Terms of Reference and Fact Finding
Technology and Emerging Issues		
Technology Working Group (TWG)	Monitoring and Discussion	Monitoring and Discussion
Emerging Issues Oversight Committee (EIOC)	Monitoring and Discussion	Monitoring and Discussion
Strategic Planning and Coordination		
Strategy and Work Plan 2028-2031	Survey	Consultation Paper
IAASB-IESBA Coordination	Update	Update