



IESBA™

International Ethics Standards Board for Accountants
AN IFEA BOARD

14:10 - 14:55



'Decoding Ethics' Podcast: Ethics vs. Innovation? The Future of Technology in Audit and Accounting

MODERATORS

- DAVID WRAY
- JEANNE VILJOEN

KICK-OFF STATEMENT

- TOM SEIDENSTEIN

SPEAKERS

- MARC JESCHONNECK
- IAN FREEMAN • MARIA AXENTE

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DAVID WRAY

IESBA, Member | Senior Finance Executive and Author

David Wray joined the IESBA in 2024 and is a member of the ICAEW Ethics Standards Committee. He most recently served as Senior Director of Accounting & Reporting at Huawei Global Finance, following several executive finance roles in the technology sector. He is President of the DFCG International Group and serves on the DFCG National Board, as well as a Board member and the Chair of ESG for the International CFO Alliance. He also holds technical and sustainability advisory roles in France, the US, UK, and South Africa.

David is the author of *The Power of Potential*. He has published and spoken widely on the intersection of sustainability and finance, data management, governance, and leadership. He holds an MBA from Athabasca University and is a member of ICAEW, CPA Canada, and CPA Ontario.

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JEANNE VILJOEN

IESBA, Principal

Jeanne Viljoen has been a principal with the IESBA since 2023. She currently leads the Technology Working Group and Emerging Issues Oversight Committee. She is also involved in the Collective Investment Vehicles, Pension Funds and Investment Company Complexes project.

Prior to joining IESBA, Jeanne worked at Mazars South Africa in the Quality and Risk Management Department. Before joining Mazars South Africa, Jeanne worked at the South African Institute for Chartered Accountants, as Project Director: Ethics and Practices. She is a chartered accountant and a member of the South African Institute of Chartered Accountants.

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TOM SEIDENSTEIN

IAASB, Chair | IFEA, Co-CEO

Tom Seidenstein is the Chair of the International Auditing and Assurance Standards Board and the Co-CEO of the International Foundation for Ethics and Audit, which houses both the IAASB and IESBA. First appointed in July 2019, his current term runs through December 2027. As IAASB Chair, he has overseen significant revisions of existing audit standards aimed at enhancing public trust, the initiation of an workstream aimed at creating a global assurance standard for sustainability, and an updated strategy aimed at increasing the responsiveness of standard setting.

His career has spanned both the private sector and international standard setting. Prior to joining the IAASB, he held senior strategic leadership positions at the Federal National Mortgage Association, commonly known as Fannie Mae, and the IFRS Foundation.

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MARC JESCHONNECK

E&Y, Global Assurance Digital Leader

Marc Jeschonneck is Global Assurance Transformation Leader at EY, shaping the future of audit and assurance advisory services through methodology and enablement, shared services and technology including Artificial Intelligence (AI) on a global scale. He was appointed in 2025.

He is a member of the EY Global Assurance Leadership since 2020 and has held several senior roles, including EY Global as well as EMEIA (Europe, Middle East, India and Africa) Assurance Digital Leader, where he advanced the development and implementation of digital capabilities. He also brings significant experience in the consumer and retail sector. He is a German Public Auditor (Wirtschaftsprüfer) and holds a master's degree in business administration (Diplom-Kaufmann).

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IAN FREEMAN

KPMG UK, Partner

Ian Freeman is a Partner at KPMG and leads the UK Department of Professional Practice for Audit. In this role, Ian shapes the firm's audit and assurance methodology, curates national training programs, and supports teams navigating complex and important audit challenges. His experience spans global systemically important financial institutions (G-SIFIs) to fast-moving tech startups, giving him a unique lens on risk and innovation.

Ian also brings regulatory insight from his work with regulators and plays a pivotal role on both UK and international steering committees, guiding KPMG's approach to emerging technologies, particularly in auditing Artificial Intelligence and Digital Assets. He also contributes to the profession through his involvement with the ICAEW.

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MARIA AXENTE

Responsible Intelligence, CEO

Maria Axente, the CEO and Founder of Responsible Intelligence, is known for bridging the worlds of business, ethics, and policy to help organisations adopt AI wisely. Over the past two decades, she has launched and grown ventures in Eastern Europe and the UK, led AI projects at PwC UK, and guided corporate boards, startups, and governments through complex decisions at the intersection of technology and trust.

Maria serves as an advisor to NATO, UNICEF, the UK Parliament, OECD.AI, and several global standards bodies, including IEEE and ISO. She is also a Senior Research Associate at the University of Cambridge (Jesus College), where she explores the societal implications of AI and its governance.

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