

LETTER FROM THE CHIEF EXECUTIVE OFFICER



Dear Colleagues,

Thank you to our Members, the Forum of Firms (FoF), our Board, Observers, Technical Advisors, and many, many volunteers for your immense support, inspirational collaboration, and the endless energy you dedicate to the advancement of our profession in the public interest.

The past year has seen global volatility, uncertainty, and escalating geopolitical tension. Yet amid these challenges, our profession has remained resilient—and a foundation of ethical stability. It distinguishes our profession and reinforces that we are #BetterTogether.

This broader context—along with trends specifically influencing our profession including technology, attracting future talent and sustainability—have guided how we have reshaped our strategy. The most important driver, however, has been how we best deliver value to you.

In my letter last year accompanying our Strategic Plan, I confirmed that my key priority was to shift our focus onto you, our valued members, and the FoF, and to enhance the value we deliver to you. This remains paramount.

I also indicated that our future Strategic Plans would be presented more clearly and succinctly. This Plan focuses on achieving medium-term goals with a three- to five-year horizon. However, we will review the Plan every year with our Board and Council and adjust where appropriate to ensure it remains current and fit for purpose.

Of note, last year's plan included commentary on the International Foundation for Ethics and Audit (IFEA). This year and looking ahead, I am working as a priority with the Monitoring Group to streamline and integrate the Public Interest Oversight Board (PIOB) into a reshaped IFEA. It is important that the standard setting structure is settled, the voice of the practitioner is reflected in future standards, and diverse funding other than from the global accountancy profession is secured.

Importantly, this Strategic Plan will be complemented by the development, each year, of an annual Business Plan. The Business Plan will be informed by the priorities of our members and the FoF, will guide all of our key initiatives and related expenditures for the year ahead, and will be presented to our Council each November for approval.

IFAC's 2026 Business Plan can be found [here](#).

I firmly believe that the more our regional network partners and members can align with our international strategy, the more impactful we will be as a global profession. Concurrently, I understand that for true alignment to occur, our strategy must be based on and reflect your needs and priorities for the public good. Since becoming Chief Executive Officer, I have invested my time being with you and actively listening, and that will continue.

You will notice in the year ahead a new structured approach to how we operate. While we have always considered valuable input from our members, the FoF and other key stakeholders, we have not always had our people, processes, technology, and culture successfully integrated. The transformation to our new business model is now well underway and is already enabling us to deliver more targeted, member-centric value.

While this overarching strategy will guide us for years to come, it is designed to evolve through annual business plans, ongoing awareness of emerging trends and opportunities, and—most importantly—through active dialogue with you,

our stakeholders. Together, we will keep this strategy agile, responsive, and impactful.

My belief is that by 2030 our profession will be even more recognized as indispensable to economic prosperity and societal well-being. A career in accounting will be among the most sought-after, and accountants will be widely understood and respected as strategic leaders shaping the future of business and society.

This strategy is my commitment to a new era of partnership and co-creation. I see our Members and the Forum of Firms as co-architects of the profession's future, and I am incredibly excited for what we are building together.

Sincerely,

Lee White
Chief Executive Officer



IFAC STRATEGIC PLAN 2026-2030

better together Калúтера Маџи ឃករត់សីនា ឃរពាំដ 一齊更好 Vinaka Vakadua תְּבִוּ יְוָתָר יְחִידָה parem koos bolje zajedno
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About This Strategic Plan

This plan sets forth IFAC's strategic direction for the five-year period from 2026 to 2030. Developed with the needs of IFAC's member organizations and the Forum of Firms in mind, it is intended to promote alignment around shared priorities and amplify our collective impact across the global profession.

The plan is principles-based and forward-looking, with strategic themes that extend beyond the annual cycle.

It will be supported each year by an annual business plan outlining key initiatives and resource allocations. More information about how IFAC member and FoF priorities are identified and reflected in annual business plans can be found [here](#).

IFAC's strategy reflects a shared commitment to advancing a future-ready and globally trusted profession that will continue to serve the public interest.

OUR PURPOSE

Enable our members organizations and support the Forum of Firms in achieving their goals in the public interest.

At IFAC, the public interest is the foundation of everything we do. We believe that a strong, ethical, and globally connected accountancy profession plays a vital role in supporting sustainable economies, trust in institutions, and inclusive growth. We serve the public interest by:

- **Championing global standards** that promote integrity, transparency, and accountability.
- **Supporting a future-ready profession** — working with our member organizations and the FoF — to meet the evolving expectations of societies and financial markets.
- **Serving as the voice of the global profession**, and helping to ensure that the public interest is always at the forefront of the work done by professional accountants.

OUR AMBITION

Grow and shape the global accountancy profession.

OUR MEMBER VALUE PROPOSITION (MVP)

- 1** IFAC, by connecting and uniting its members, makes the accountancy profession truly global.
- 2** IFAC member organizations are champions of integrity and professional quality and proudly carry their membership as a badge of international recognition.
- 3** IFAC and its members work together with the Forum of Firms and other key stakeholders to shape the future of the profession through learning, innovation, a collective voice, and commitment to the public interest.

Our MVP promises both rational and emotional benefits — what you as IFAC members and Forum of Firms members gain from IFAC, and how we want you to feel about this community.

BRINGING OUR MVP TO LIFE

1



IFAC, by connecting and uniting its members, makes the accountancy profession truly global.

We Commit To:

Create convening platforms as opportunities to connect our members as well as the FoF to share, learn, grow, and to find new opportunities and solutions.

Advocate with purpose on key global standards and contemporary issues impacting the profession.

Collaborate with our members and the FoF to inspire and attract the next generation of talent to our global profession.

So IFAC Members and the FoF Will Be:

United and part of a global profession committed to serving the public interest.

Engaged and influential through the added strength of a global voice.

Confident in the direction and future success of a dynamic profession.

BRINGING OUR MVP TO LIFE

2

IFAC member organizations are champions of integrity and professional quality, and proudly carry their membership as a badge of international recognition.

We Commit To:

Provide tools and resources that enable our members and the FoF to support adoption and implementation of global standards.

Promote and reinforce alignment of our members' commitments and actions to expected behaviors of ethics and quality.

Build capacity of the global profession through connecting funding sources and delivery.

So IFAC Members and the FoF Will Be:

Recognized for their contribution to functional industries, capital markets and economies.

Trusted for the services they provide.

Confident that there is investment in their profession.

BRINGING OUR MVP TO LIFE

3

IFAC and its members work together to shape the future of the profession through learning, innovation, a collective voice, and commitment to the public interest.

We Commit To:

Support development of critical competencies necessary to produce decision-useful financial, non-financial and sustainability-related information.

Explore opportunities for using AI and other technologies in an effective and ethical way that benefits the public interest.

Identify and develop emerging competencies and pathways.

So IFAC Members and the FoF Will Be:

Informed, confident with change, and equipped to help lead sustainable organizations and economies.

Technologically forward, practical and ethical.

Empowered with fresh learning and innovation.

HOW WE WORK

Our People

- Demonstrate a member-centric attitude and aligned actions.
- Have the skills and experience needed to be able to deliver the value our members, the FoF and other key stakeholders expect.

Our Technology

- Utilize contemporary technology to better understand and manage our members' needs and experiences.
- Leverage technology to personalize and deliver high-value content for our members.

Our Processes

- Operate with efficiency to complement our member centricity.
- Align with IFAC regional networks to optimize collective resources and amplify impact.

TRENDS & OPPORTUNITIES INFLUENCING THE PROFESSION

Through regular engagement with our member organizations, the FoF and our broader stakeholder network, IFAC continually assesses the global landscape and macro trends potentially impacting our profession.

Our goal is to both anticipate and drive change in a way that keeps the profession well-positioned for the future.

A more detailed discussion of the trends and opportunities is available [here](#).

KEY THEMES:

- **Attraction, Development & Retention of Talent**
- **Technology & Artificial Intelligence**
- **Sustainable Organizations & Sustainability Transformation**

WHAT SUCCESS LOOKS LIKE

Between now and 2030, IFAC will be fully and consistently delivering on our Member Value Proposition.

We will do this by convening the profession, engaging and advocating for our stakeholders, supporting standards implementation, driving capacity, and actively shaping our future. In doing so, we will help empower you—IFAC members and the FoF—to achieve your organizational goals and to feel united, engaged, informed, recognized, and confident about the important work our profession undertakes every day.

We monitor our progress against several Key Performance Indicators (KPIs) that have been approved by our Board. We also utilize Business Operating Metrics (BOMs) to evaluate our performance at a more granular level, and aspirational targets to challenge ourselves to always do more and have an impact on society. Our KPIs, BOMs and aspirational targets will help ensure that we provide offerings and experiences that reflect your needs and earn your trust.

KPI	DESCRIPTION
IFAC Financial Stability	Maintaining and forecasting cash reserves of approximately 5-6 months.
Success of Key Initiatives	Stakeholder assessment of the value received from IFAC's offerings and experiences, which will enable us to enhance or pivot accordingly. Initially, IFAC Connect will be a key platform for measuring value.
Member NPS	In 2025, IFAC began using Net Promoter Scores (NPS) as a benchmark for measuring stakeholder sentiment. We will strive for a net positive improvement each year, and will complement NPS scores with qualitative assessments of stakeholder views through surveys and/or interviews.
Forum of Firms NPS	
International Organizations NPS	
Employee NPS	