



IESBA

International Ethics Standards Board for Accountants
AN IFEA BOARD

Ethics is not the constraint
on AI assurance.
It is the foundation

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EAA Congress | May 2026



The Deployment Reality

SCALE, SPEED, AND STAKES

- AI is no longer supporting tasks. It is running core processes, autonomously, at volume, everywhere, simultaneously.
- Efficiency gains but impact on quality and trust remains unclear, as problems and independent analysis emerge.
- IESBA's Technology Experts Group: adoption is outpacing governance and understanding.

IESBA's Response

A FRAMEWORK BUILT FOR THIS MOMENT

- The Code: technology-related revisions, effective December 2024, principle-based and technology-neutral
 - Professional competence and due care, accountability, transparency, confidentiality over data lifecycle, independence provisions
 - Supported by existing provisions on inquiring mind, automation bias
- Continuous horizon scanning: Technology Experts Group — agentic AI, digital assets, cybersecurity, quantum computing
 - Current signal: adoption is outpacing professional understanding and control environments
- Practical guidance: applied scenarios, dedicated AI publication planned 2026

Three Tensions

THE CODE IS CLEAR. REALITY IS TESTING IT.

- Professional competence — what does “sufficient understanding” mean when AI exceeds the comprehension of most market participants?
 - The Code sets the obligation. Determining what professional competence looks like in each context is the open challenge.
- Independence — when firms provide technology services that form a basis for, or input to, what they also assure, and some regulators consider moving toward accommodation, what happens to the substance of independence?
 - Technology does not neutralise independence threats. It multiplies them.
- Accountability — responsibility cannot be outsourced. But is it actually being exercised?
 - From fabricated sources to exam cheating — the integrity gap is real.

The Research Invitation

SIX QUESTIONS IESBA CANNOT ANSWER ALONE

- What does "sufficient understanding" require — and does it vary with context and degree of reliance?
- How does AI adoption shape the ethical formation of early-career accountants?
- How should AI-driven commercial entanglement between firms and technology providers be mapped?
- As some regulators consider adjusting independence rules — what does genuine independence look like?
- What governance structures demonstrably make ethical AI use real?
- Shadow AI — from workplace to exam hall. Scale, causes, and how should the profession respond?

Thank you



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