


IAASB and IESBA Strategies and Work Plans 2028-2031— Joint Stakeholder Survey

September 2025 Board Meetings
New York (IAASB) & Lisbon (IESBA)



Objective of the Session

- To discuss and agree on
 - Development of a **Joint Stakeholder Survey**
 - The approach to the survey
- To discuss proposed survey topics:
 - Joint value proposition
 - External trends
 - Work plans

- 
- Each Board to conduct its own session with
 - Same agenda paper
 - Same questions

Joint Working Group (WG)

IAASB	IESBA
Tom Seidenstein, Chair	Gabriela Figueiredo Dias, Chair
Josephine Jackson, Vice-Chair	Channa Wijesinghe, Vice-Chair
Edo Kienhuis, Board Member	Christelle Martin, Board Member
IAASB Staff	IESBA Staff
Willie Botha, Program and Senior Director	Ken Siong, Program and Senior Director
Jasper van den Hout, Director	Geoff Kwan, Director
Nathalie Baumgaertener Dutang, Senior Manager	Szilvia Sramko, Principal

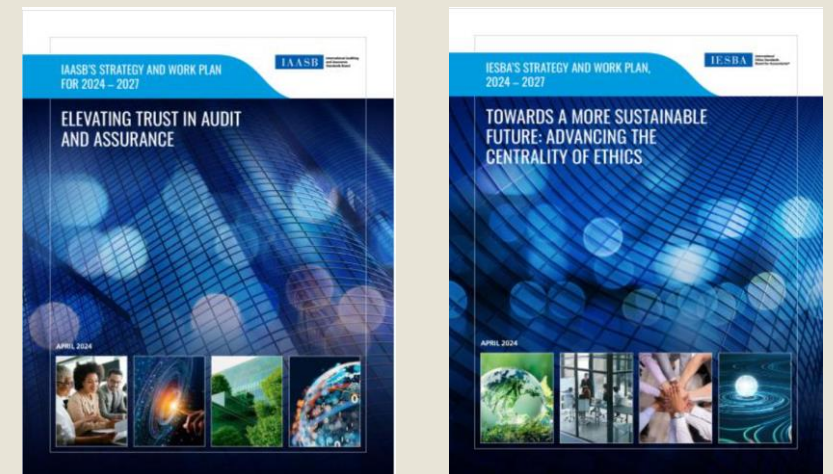
- WG August Virtual Meeting
- SSBs Staff and Chairs touch points



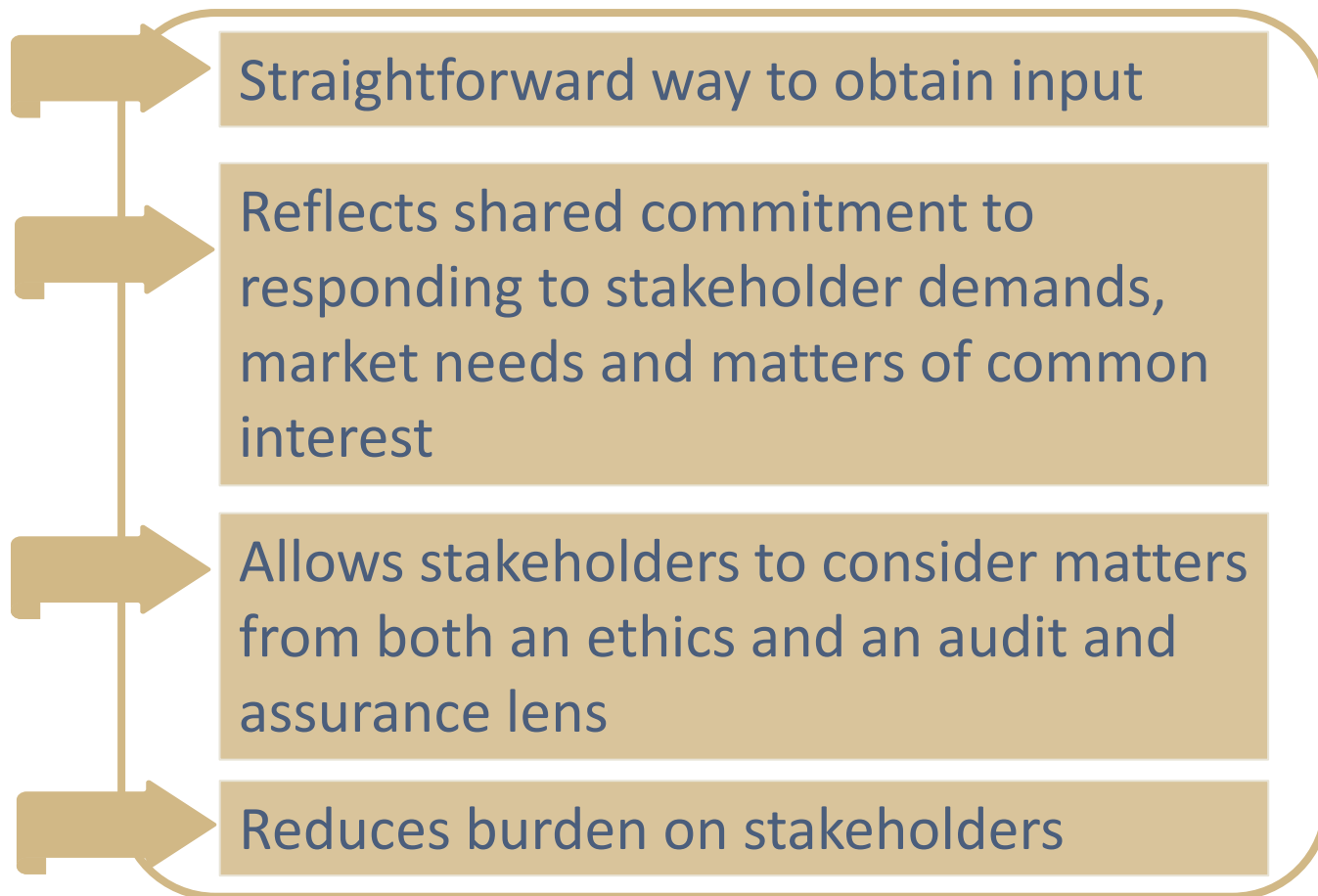
Background



Strategy and Work Plans



Joint Stakeholder Survey



Interactive online survey from both SSBs' websites



Questions for SSBs' Consideration

1. The SSBs are asked whether they support the Working Group's proposal of:
 - a) Utilizing a survey to inform the development of the IAASB's and IESBA's Consultation Papers?
 - b) Undertaking the survey jointly?
 - c) Undertaking the survey online?

Information Gathering – Inform and Complement the Survey

Outreach

- SSBs' general outreach programs
- Targeted outreach with key stakeholders
- Further discussion with the SAC

WG and SSBs' communication teams to develop a strategic, integrated communication plan



Questions for SSBs' Consideration

2. Do the SSBs support the Working Group's proposed approach for developing the joint survey, including the development of a communication plan.
3. What are the SSBs' views on:
 - a) The nature and extent of outreach activities, and specifically the types of activities that could be undertaken to supplement the joint survey; and
 - b) Whether there are specific stakeholders that the SSBs should be targeting for input and the best way to do so.

Topics and Questions To Be Included in the Joint Survey

- 1. Joint Value Proposition**
- 2. Information Gathering on SSBs' Environment**
- 3. Work Plans**



Value Proposition

- Opportunities and challenges of a joint value proposition:
 - Demonstrates the connectivity of the SSBs' standards
 - Provides a holistic view of the SSBs' value and impact on the external reporting ecosystem
 - Challenging to capture all aspects of the SSBs' respective values and impacts within a single value proposition

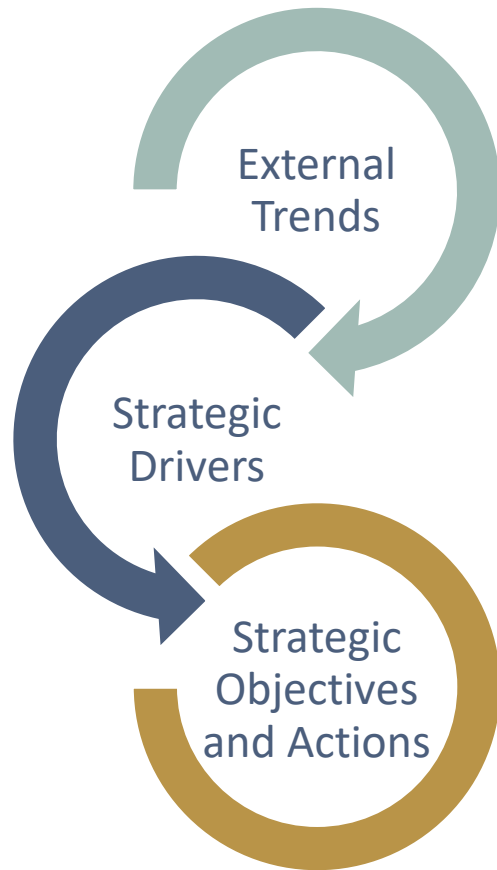
The joint survey could include

- Questions to drive the development of a joint value proposition
- Draft core elements of the SSBs' value proposition

Questions for SSBs' Consideration

4. The SSBs are asked whether they support:
 - a) The development of a joint value proposition to be included in the SSBs' respective SWPs and, if so, what opportunities and challenges there may be. Board members are asked to come with ideas how the challenges can be addressed.
 - b) Seeking input from stakeholders to inform the development of a joint value proposition.
5. The SSBs are asked for initial views on what could be included as core elements of a joint stakeholder value proposition (see also Appendix 4).

Information Gathering on SSBs' Environment



SAC discussion of key trends and potential implications for the SSBs' work

SSB Staff research on key future environmental trends

SSB Staff and WG will conduct **additional structured research** in Q4 2025 regarding key future environmental trends

Questions for SSBs' Consideration

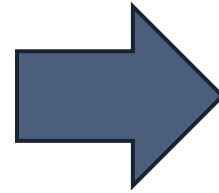
6. The SSBs are asked:

- a) Whether they agree with the inclusion of the key trends and changes to the SSBs' environment in the joint survey?
- b) For their views on the additional structured research to be performed after the September 2025 meeting.

7. Each member of the SSBs is requested to bring to their respective Board discussions, their three most relevant trends to their respective SSB's environment and how these factors might impact the SSB's future work plan.

Workplans

- Too premature to solicit feedback on a list of initial ideas of potential projects and activities
- Joint survey could seek feedback about commonalities of interest in the identified trends, where both SSBs have a role to play



- The joint survey could include
 - A section describing how each SSB is progressing on its current work plan
 - A joint section on the connectivity between the Boards' future work

Questions for SSBs' Consideration

8. The SSBs are asked whether:

- a) They agree with the proposal for a section on the Work Plan in the joint survey;
- b) They agree with not presenting initial ideas of potential projects and activities that the IAASB and IESBA may undertake during the 2028–2031 SWP in the joint survey; and
- c) There are other areas that should be covered with respect to work plans?

Strategy and Work Plans 2028–2031: Way Forward



TO LEARN MORE

Follow IAASB & IESBA:



Register and subscribe
for updates @
www.IAASB.org



@IAASB_News



@International Auditing and Assurance
Standards Board



@International Auditing & Assurance
Standards Board



Register and subscribe
for updates @
www.EthicsBoard.org



@Ethics_Board



@IESBA



@IESBA