

**Draft Minutes of the 5th Joint Meeting of the
INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD and
INTERNATIONAL ETHICS STANDARDS BOARD FOR ACCOUNTANTS
Held on December 10, 2025 in New York, USA**

	Members	Technical Advisors
Present:	<u>IAASB</u>	<u>IAASB</u>
	Tom Seidenstein (Chair)	Svetlana Berger (Ms. Cheng)
	Josephine Jackson (Vice-Chair)	Wolf Böhm (Mr. Koethner)
	Sami Alshorafa	Antoine Boitard (Ms. Richard)
	Hernan Casinelli	Juan Carlos Guerra (Mr. Casinelli)
	Nancy Cheng	Piyush Sohanrajji Chhajed (Mr. Doshi)
	Vishal Doshi	Rene Herman (Mr. Edge)
	William Edge	Susan Jones (Mr. Morris)
	Amaro Gomes	Sachiko Kai (Ms. Ono)
	Edo Kienhuis	Misha Pieters (Mr. Schollum)
	Robert Koethner	Jamie Shannon (Mr. Kienhuis)
	Neil Morris	Brian Wilson (Ms. Stevens)
	Mikiko Ono	
	Chrystelle Richard	<u>IESBA</u>
	Greg Schollum	Keith Billing (Mr. Babington)
	Wendy Stevens	David Clark (Mr. Huesken)
	Xiaoyue Sun	Ellen Gorla (Ms. Miller)
	<u>IESBA</u>	Marta Kramerius (Mr. Nisoli)
	Gabriela Figueiredo Dias (Chair)	Ki-Tae Park (Mr. Kim)
	Channa Wijesinghe (Vice-Chair)	Natashia Soopal (Ms. Adam)
	Saadiya Adam	Bruno Tesnière (Ms. Martin)
	Mark Babington	Masahiro Yamada (Mss. Borgerth and Imura)
	Vania Borgerth	
	Richard Huesken	
	Tomoyo Imura	
	Sung-Nam Kim	
	Héctor Lehuedé	
	Rania Uwaydah Mardini	
	Christelle Martin	
	Nancy Miller	

Paul Muthaura

Luigi Nisoli

David Wray

Apologies

IESBA

Obichukwu Nwazota

Amarjeet Singh

IAASB:

Wenjing Shi (Ms. Sun)

IESBA

Deepa Agarwal (Mr. Singh)

Belinda Zohrab-McConnell (Mr.

Wijesinghe)

Non-Voting Observers

Present: Yoshihiro Sakuma and Yohei Ito (Japanese Financial Services Authority)

Public Interest Oversight Board (PIOB) Observers

Present: Philippe Christelle (IAASB PIOB Observer) and Robert Buchanan (IESBA PIOB Observer)

IAASB and IESBA Technical Staff

James Gunn (Managing Director, Professional Standards)

IAASB

Willie Botha (Program and Senior Director), Nathalie Baumgaertener Dutang, Ida Diu, Ana Espinal-Rae, Angelo Giardina, Claire Grayston, Michelle Harrison, Megan Hartman, Megan Leicht, Fadi Mansour, Isabelle Raiche, Kevin Reinhardt, Kalina Shukarova Savovska, Hankenson Jane Talatala, Jasper van den Hout, Kazuko Yoshimura, Kristie Zhang and Dan Montgomery (Senior Advisor – Technical Projects)

IESBA

Ken Siong (Program and Senior Director), Joanna Bernard, Linda Biek, Elaine Cahoon, Joanne Holt, Rui Peres Jorge, Geoffrey Kwan, Laura Leal, Kam Leung, Jon Reid, Szilvia Sramko, Diana Vasquez, Carla Vijian, Jeanne Viljoen, Astu Tilahun

Opening Remarks

1. Mr. Seidenstein and Ms. Dias opened the joint meeting by welcoming all attendees. They noted that the session's focus is on discussing and approving a joint stakeholder survey (joint survey) on the IAASB's and IESBA's (together referred to as Standard Setting Boards (SSBs)) Strategies and Work Plans (SWPs) for 2028–2031. They emphasized the importance and significance of the joint survey, as a first step of the information gathering for the SSBs' SWPs.

Strategies and Work Plans Joint Stakeholder Survey

2. The SSBs' Staff provided an update on the separate discussions on the joint survey and proposed changes from the SSBs' respective meetings on December 8, 2025.
3. After considering the key revisions to the joint survey as presented in **Agenda Item 2-B**, the SSBs unanimously approved the joint stakeholder survey, with 31 affirmative votes out of 31 Board Members present.
4. In light of the number of public consultations in 2026 across the work plans of the two Boards, the SSBs' members discussed the possible options for extending the consultation period for the joint survey to reduce the potential burden on stakeholders. They asked that the SSBs' Staff coordinate and agree, in consultation with the two Board Chairs, on the length of the consultation period, as well as the release date.

Next Step

5. The SSBs will receive a full review of the responses to the joint survey at their respective September 2026 meetings.