

IAASB and IESBA Strategies and Work Plans 2028–2031 – Overview and Initial Views from the Joint SWP Working Group and Staff

September 2026 SSB Board Meetings

New York / Madrid



Objective of the Session



To consider:

- A high-level overview of the responses to the joint stakeholder survey
- Initial views from the Joint Working Group and Staff (JWG&S) on matters to consider in developing the Consultations Papers (CPs)

IAASB-IESBA SWPs Joint Stakeholder Survey

- Released in January 2026
- Outreach and communication activities
- Comment period officially closed on May 15, 2026
- 108 responses received

Section I. About the respondent
Section II. Background
Section III. SSBs' strategic positioning for 2028-2031
Section IV. Key environmental trends
Section V. Areas for joint actions in the SSBs' work plans

Joint Survey

Consultation
Papers

SWPs



Strategic Positioning



SSBs' Strategic Positioning for 2028-2031

What we Heard: Six Recurring Themes

Adoption and Implementation

Stability first – Prioritize adoption, implementation support and PIRs over significant new standard-setting

Principles-based Standards

Proportionate, scalable, globally operable and supported by practical non-authoritative guidance

Agility

Horizon scanning, evidence-based prioritization and timely response to emerging issues

Coordination

Enhance interoperability, consistency of implementation, and global acceptance of the standards

Engagement and Transparency

Broaden engagement and show how feedback informs priorities and standard-setting decisions

Effectiveness of the Process

Assess effectiveness the standard-setting process and the evidence base on which it relies

SSBs' Strategic Positioning for 2028-2031

Initial Views of the JWG&S

Matter for SSB Consideration

Question 1

IAASB and IESBA members are asked to share their reflections and views on the JWG&S's overview and takeaways relevant to the SSBs' Strategic Positioning for 2028–2031.



Key Trends



Key Trends Impacting the SSBs' Environment

Key Takeaways on the Environmental Trends (1 of 2)

A. Digital Transformation

A.1 Emerging Technologies

- Highly relevant and leading priority
- Keep standards principles-based, scalable and relevant to accommodate evolving technology

A.2 Digital Assets

- Uneven adoption, not yet globally prevalent
- Monitor developments and consider clarifying existing principles via non-authoritative material

A.3 Tech-enabled Financial Crimes

- Relevant
- Support application of existing principles and develop scalable and proportional requirements or guidance

B. Geopolitical and Regulatory Landscape

B.1 & B.2 Regulatory Change and Fragmentation

- Relevant interrelated trends
- Support implementation, monitor adoption, deepen SSBs' coordination with regulators

B.3 Call for Greater Agility

- Relevant, but not at the expense of due process
- Develop processes for non-authoritative guidance over default standard setting

B.4 Greater Diversity of Voices

- Underlying requirement of global standard setting system rather than a trend

Key Trends Impacting the SSBs' Environment

Key Takeaways on the Environmental Trends (2 of 2)

C. Evolving Expectations on Sustainability Information

C.1 & C.2 Demand, Regulatory and Geopolitical Change

- Remains an important priority
- Shift focus to adoption, implementation and advocacy

O. Additional Trends and Other Matters

Top themes (trends and areas of focus):

- AI and digital transformation
- Adoption and implementation support
- Scalability, proportionality and Simplification
- Effectiveness of the standard-setting process
- Private equity and alternative ownership structures

D. Evolving Structure and Business Models of Firms

D.1 Alternative Ownership Structures / D.2 Non-Professional Accountants

- Implications for audit quality, independence and FCG
- The Code, ISQM 1 and ISA 620 must be understood and operable in multidisciplinary environments
- Monitor and test resilience of the Code and IAASB Standards

D.3 Attracting and Retaining Talent

- SSBs' contribution is indirect

D.4 Non-assurance Services Line

- Mixed views on strategic relevance
- Prioritize PIRs of the NAS and Fees provisions

Trends – JWG&S Takeaways on Prioritization

JWG&S Key Takeaways for Consideration in CPs (1/2)

Emerging Technologies

- Clear leading priority for respondents
- Strong consensus for defining strategic priority for 2028–2031
- Ranked 1st by organizational and individual respondents and consistent across all regions and stakeholder groups
- Reinforced by narrative responses across groups

Other Trends

- Divergent prioritization across stakeholder groups and regions
- Narrative support for B.2 fragmentation, B.3 greater agility, A.3 financial crimes and D.1 alternative ownership – Less consistency in prioritization
- Sustainability still relevant — shift to adoption, implementation and advocacy

Trends – Scope of the SSBs' Role

JWG&S Key Takeaways for Consideration in CPs (2/2)

Matter for SSB Consideration

Question 2

IAASB and IESBA members are asked to share their reflections and views on the JWG&S's overview and takeaways relating to the key trends impacting the SSBs' environment.



Areas for Joint Actions



Areas for Joint and Coordinated Work

SSBs' Coordination



Common Areas of Interest

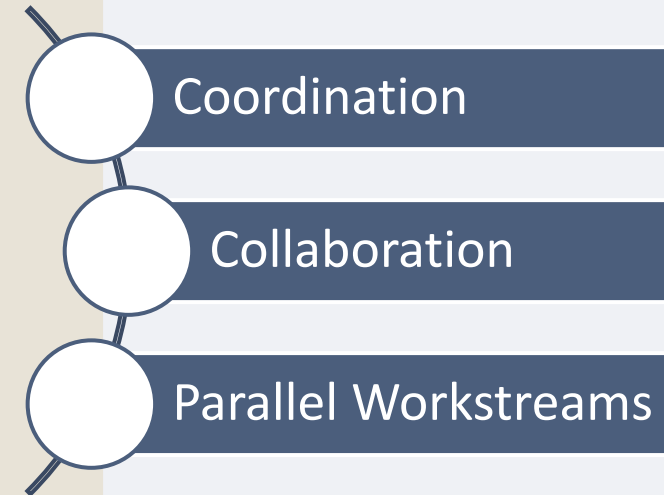
- Technology and AI
- Sustainability assurance
- Firm governance and alternative ownership structures
- PIE definition
- Using the work of external experts



Coordination Approach

- Structural and early stage
- Aligning consultations on related matters
- Mandate clarity
- Use of consistent terminology and definitions
- Joint agile response mechanism, including implementation support
- Coordinated stakeholder engagement

Not one-size-fits-all



Areas for Joint and Coordinated Work

Matter for SSB Consideration

Question 3

IAASB and IESBA members are asked to share their reflections and views on the JWG&S's overview and takeaways relevant to the areas for joint actions in the SSBs' workplans discussed in the paper.

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