

Meeting: IESBA CAG

Meeting Location: New York

Meeting Date: September 11, 2023

Agenda Item

F

IESBA Strategy and Work Plan 2024 – 2027

Objectives of Agenda Item

1. To receive an overview of the significant comments from respondents on the IESBA Consultation Paper, (CP), [Proposed IESBA Strategy and Work Plan 2024-2027: Towards a More Sustainable Future: Advancing the Centrality of Ethics](#)
2. To share views on the IESBA Planning Committee's (PC) responses and proposals

Working Group

3. The Working Group comprises members of the IESBA Planning Committee (PC):
 - o Gabriela Figueiredo Dias, IESBA Chair
 - o Laurie Endsley, IESBA Vice Chair
 - o Richard Huesken, IESBA Member
 - o Jens Poll, IESBA Member
 - o Channa Wijesinghe, IESBA Member

Observer

 - o Gaylen Hansen, Chair, IESBA CAG

Work Stream Status and Timeline

4. The current IESBA [Strategy and Work Plan](#) (SWP) released in April 2019, covers the period from 2019 to 2023.
5. At its November-December 2021 meeting, the IESBA began preliminary discussions on developing its next SWP 2024-2027. In March 2022, the IESBA approved a [Strategy Survey](#) for issuance in accordance with due process, taking into account the CAG's input.
6. In September 2022, the CAG shared views on the significant comments raised by respondents to the Strategy Survey, taking into account the September 2022 IESBA discussion.
7. In March 2023, the IESBA approved the CP, taking into account feedback from the CAG. The report-back on the CAG discussion in March 2023 is included in the **Agenda Item F-2**. In April 2023, the IESBA issued the CP for public consultation and received a total of 44 comment letters were received. Refer to the IESBA Agenda Item 5-A for a list of the respondents.
8. Refer to **Appendix** for the key deliverables to date.

9. In September 2023, the IESBA will consider a full analysis of the key comments received on the CP and the PC's views and proposals as well as a first draft of the SWP 2024-2027.
10. The final draft of the SWP is expected to be tabled for the IESBA's consideration and approval in December 2023.
11. The remaining timeline for the development of the SWP 2024-2027 is as follows:

Milestone	Expected Timing
Discussion of Consultation Paper responses with CAG	September 2023
Full IESBA review of Consultation Paper responses and draft SWP	September 2023
IESBA approval of SWP	December 2023
PIOB consideration and approval	April 2024
Release of SWP 2024-2027	April 2024

Materials for the CAG Consideration

12. For the purposes of the CAG discussion in September 2023, the following materials have been provided:
 - *Presentation* – The presentation slides (Agenda Item F-1) include a high-level summary of the significant comments received to the CP and the PC's views and proposals. This presentation will be used to guide the discussion and contains the questions for consideration by the CAG Representatives.
13. For a full analysis of the significant comments received and the PC's views and proposals, refer to [Agenda Item 5-A](#) for the September 2023 IESBA meeting.

Material Presented

For Discussion

Agenda Item F-1 SWP Presentation

For Reference

Agenda Item F-2 Report-Back to March 2023 IESBA CAG Discussion

Refer to the IESBA meeting page for a full suite of the agenda papers for [Agenda 5](#) including the full analysis of the significant comments and the PC's proposals (IESBA Agenda Item 5-A) and a first-read of the SWP (IESBA Agenda Item 5-B).

Appendix

Work Stream: IEBA Strategy and Work Plan 2024 – 2027

Summary

	CAG Meeting	IESBA Meeting
Development of Strategy Survey		March 2022
Strategy Survey	September 2022	September 2022
Development of Consultation Paper		December 2022
Consultation paper	March 2023	March 2023