

Meeting: IESBA
Meeting Location: Hybrid (New York)
Meeting Date: November 30-December 3, 8 & 16 2021

Agenda Item

6

IESBA Strategy and Work Plan

Objectives of Agenda Item

1. To receive a mid-cycle status update on the progress of commitments in the IESBA Strategy and Work Plan (SWP) 2019-2023.
2. To consider and agree the work plan for 2022-2023.
3. To exchange preliminary views on potential topics or matters to include in the upcoming survey for the development of the SWP 2024-2028.

Working Group

4. The Working Group for the development of the SWP 2024-2028 is the Planning Committee:
 - Stavros Thomadakis, Chair
 - Caroline Lee, Deputy Chair
 - Michael Ashley
 - Brian Friedrich
 - Kim Gibson
 - Jens Poll

Observer: IESBA CAG Chair, Gaylen Hansen

Working Group Activities

5. The Planning Committee met in Q4 to review the progress of commitments in the SWP 2019-2023, to consider the anticipated work plan for 2022-2023, and to share initial views on topics or matters for potential inclusion in the upcoming strategy survey.

Action Requested

6. IESBA members are asked to:
 - (a) Note the progress update on the SWP 2019-2023;
 - (b) Agree the work plan for 2022-2023; and
 - (c) Share preliminary views on potential topics or matters to include in the survey for the development of the SWP 2024-2028.

Material Presented

- Agenda Item 6-A IESBA SWP 2019-2023 – Mid-cycle Status Report
- Agenda Item 6-B IESBA Work Plan 2022-2023
- Agenda Item 6-C Development of SWP 2024-2028 – Preliminary Considerations

Next Steps

7. Subject to Board agreement of the 2-year work plan ending 2023, the PIOB will be briefed on the IESBA's discussion on the work plan at the December 2021 PIOB meeting. An update will also be provided at the March 2022 IESBA CAG meeting. The IESBA will have an opportunity to reflect on any advice from the CAG on the 2022-2023 work plan at the March 2022 IESBA meeting as part of the consideration of the draft strategy survey.