

IESBA Work Plan 2022-2023

Projects/Initiatives	2022			
	Q1	Q2	Q3	Q4
Rollout – Revised PIE Provisions	Discussion	Discussion	Update	Update
Tax Planning and Related Services	Discussion	Discussion	First read	Approve ED
Technology Non-authoritative Materials & Fact Finding	Update	Preliminary report – fact finding	Final report – fact finding	Update
Technology Project		Update	Full review ED comments	Second read post-ED
Engagement Team / Group Audits		Update	Full review ED comments	Approve final
Benchmarking Phase 1	Final Report			
Benchmarking Phase 2		Discussion	Update	Discussion
Strategy & Work Plan (SWP)	Strategy survey		Full review survey responses	First read consultation paper
NOCLAR Post-implementation Review (PIR) ¹				Discussion
IESBA-IAASB Coordination	Update		Update	
EIOC (Focus on ESG Developments)	Discussion	Discussion	Discussion	Consideration of action plan ²

¹ Commencement of new commitment from IESBA SWP 2019-2023

² Subject to progress of fact-finding work on Environmental, Social and Governance (ESG) developments

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IESBA Meeting (November-December 2021)

Projects/Initiatives	2023			
	Q1	Q2	Q3	Q4
Technology Project	Approval final			
Rollout – Technology Revisions		Discussion	Update	Update
Technology Non-authoritative Materials & Fact Finding	Discussion	Update	Preliminary report – fact finding	Final report – fact finding
Tax Planning and Related Services		Update	Full review post-ED	Approve final
Rollout – Engagement Team / Group Audits	Discussion	Update	Update	Update
Benchmarking Phase 2	Discussion	Preliminary report	Final report	
Strategy & Work Plan (SWP)	Approve consultation paper		Full review consultation paper responses	Approve final SWP
Service Delivery Models ³	Discussion	Update	Preliminary fact-finding report	Final fact-finding report
Documentation ³		Discussion	Project Proposal	Discussion
NOCLAR PIR	Update	Discussion	Preliminary fact-finding report	Final fact-finding report
Restructured Code PIR ³		Discussion	Update	Discussion
Long Association PIR Phase 2 ³		Discussion	Update	Discussion
IESBA-IAASB Coordination	Update		Update	

³ In the light of discussions in the PIE project, a holistic review of post-employment benefits and collective investment vehicles might commence as an alternative to one or more of these commitments in the SWP 2019-2023, after consultation with the PIOB (to be determined after completion of the PIE project).

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EIOC (Focus on ESG Developments)	Discussion	Discussion	Discussion	Discussion