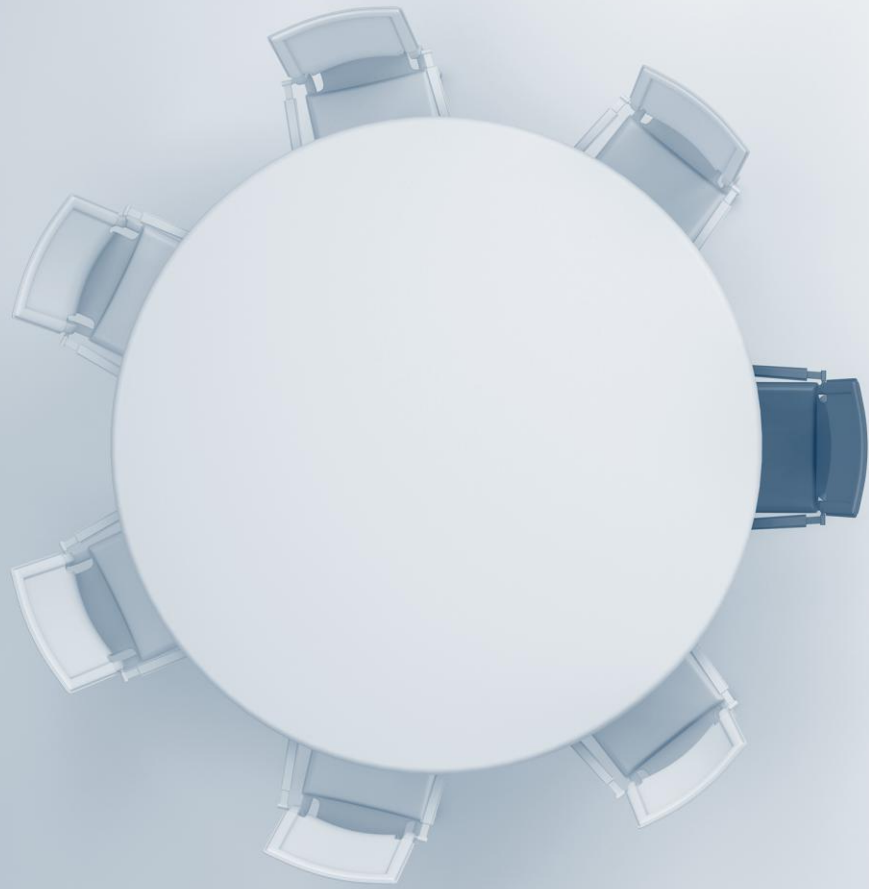




Australian Roundtable to inform the development of IAASB and IESBA Work Plans for 2028-31

Co-presented by APESB and AUASB
16 April 2026

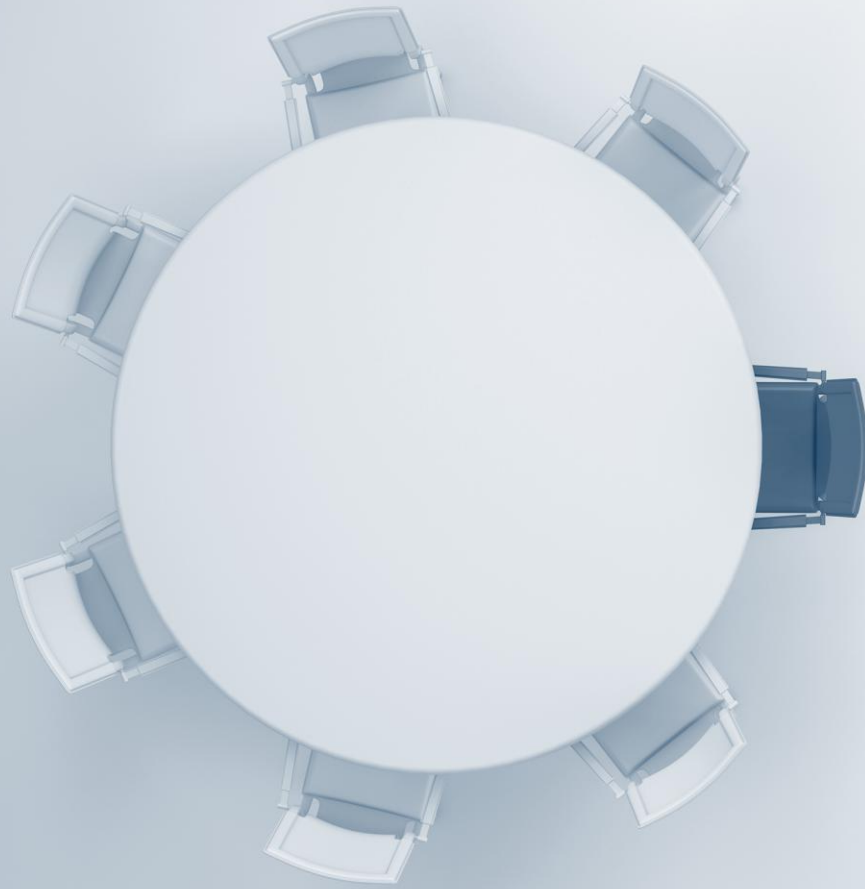


Welcome & Introduction

The Hon. Peter Garling RFD, SC
Chairman - APESB

APESB & AUASB Roundtable - Agenda

10.00 am	1	Welcome & Introduction
10.05 am	2	Overview of Joint IESBA and IAASB Strategy Survey
10:25 am	3	Roundtable discussions: <ul style="list-style-type: none">• SSB's Strategic Positioning 2028-2031• Key trends impacting the SSBs• Areas for Joint Actions in SSBs' Work Plans
11:10 am	4	Feedback on importance of key trends
11.20 am	5	Break
11:30 am	6	Feedback Session
12:20 pm	7	Summary, way forward and closing remarks
12:30 pm	8	Close



Overview of Joint IESBA & IAASB Strategy Survey

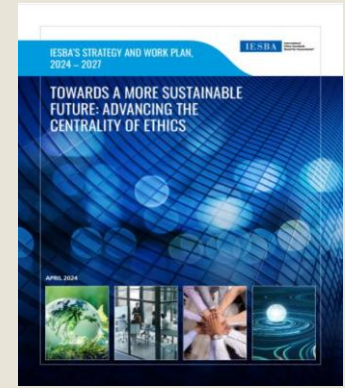
Doug Niven FCA
Chair and CEO, AUASB

Channa Wijesinghe FCA FCPA
APESB CEO and IESBA Vice Chair

Background



Strategy & Work Plans



Joint Stakeholder Survey

Straightforward way to obtain input

Reflects shared commitment to responding to stakeholder demands, market needs and matters of common interest

Allows some stakeholders to consider matters from both an ethics and an audit and assurance lens

Reduces burden on some stakeholders

Interactive online survey from both SSBs' websites



Joint Stakeholder Survey – Strategic Positioning

Section I. About the respondent

Section II. Background

Section III. SSB's strategic positioning for 2028-2031

Section IV. Key environmental trends

Section V. Areas for joint actions in the SSBs' work plans



Matter for Stakeholders Consideration

Q4. Open-ended question for respondents to provide their general views on what SSBs should aspire to achieve

Joint Stakeholder Survey – Key environmental trends

Four Overarching Environmental Trends

- Recognize potential challenges to identify relevant future trends
- Sub-components under each trend with potential impacts
- Most relevant environmental trends will inform strategic drivers for SSBs' SWP

Questions for Stakeholder Input

- Rate each trend and identify priority of trends
- Any other trends or matters that should be considered



Matters for Stakeholders Consideration

Questions 5A – D

Consider four key environmental trends and their impact:

- A – Digital Transformation
- B – Changes in Geopolitical and Regulatory Landscape
- C – Evolving Expectations concerning Sustainability Information
- D – Evolving Structure and Business Models of Accounting Firms.



Questions 6 – 7

Outline other trends and identify priority

Joint Stakeholder Survey – Areas for Joint Actions

Areas of Joint Actions

- Reinforces interconnectivity of the SSBs
- Responsive to calls from stakeholders

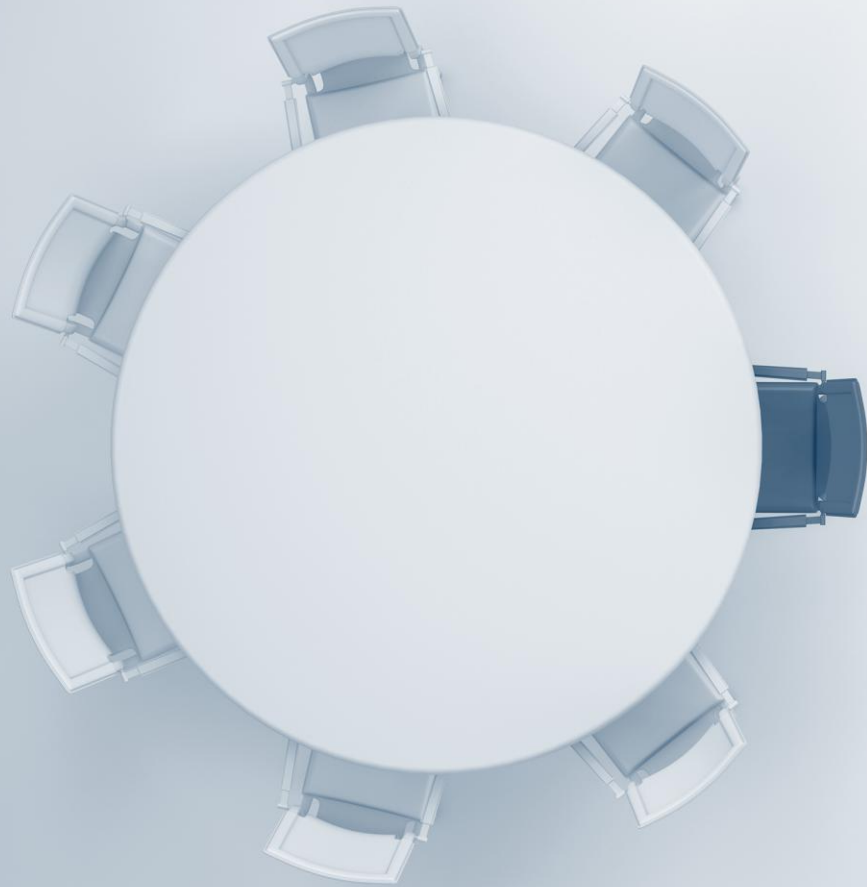
Questions for Stakeholder Input

- Views on areas of common interest
- Suggestions on how to enhance coordination



Matter for Stakeholders Consideration

Q8. Open-ended question for respondents to provide their views on common interest & possible joint or parallel work topics



Roundtable discussions

Doug Niven FCA
Chair and CEO, AUASB

Channa Wijesinghe FCA FCPA
APESB CEO and IESBA Vice Chair

Anne Waters FCA
Director – National, AUASB

Group 1 Questions

Question 1.1 – SSB’s Strategic Positioning for 2028 - 2031

What do you believe the SSBs should aspire to achieve during their next strategy period, 2028 – 2031?

Question 1.2 – Key Trends: Digital Transformation

The survey lists three key areas of digital transformation likely to influence the future of standard setting:

- Increasing use of emerging technologies
- Digital Assets and Institutionalization of Digital Assets
- Financial Crimes enabled by Technology

For each of these areas, do you agree they are a relevant trend for the SSB and why. If not, why not?

What are matters or impacts on these areas that should be raised with the SSB’s?

Group 1 Questions (continued)

Question 1.3 – Key Trends: Changes in the Geopolitical & Regulatory Landscape

The survey lists four key areas of landscape changes likely to influence the future of standard setting:

- Regulatory Changes
- Risk of Fragmentation
- Call for greater Agility in Standard Setting
- Greater diversity of Voices Sought

For each of these areas, do you agree they are a relevant trend for the SSB and why. If not, why not?

What are matters or impacts on these areas that should be raised with the SSB's?

Question 1.4 – Areas for Joint Actions

What are areas of common interest and possible joint or parallel work plan topics for the SSBs?

Group 2 Questions

Question 2.1 – SSB’s Strategic Positioning for 2028 - 2031

What do you believe the SSBs should aspire to achieve during their next strategy period, 2028 – 2031?

Question 2.2 – Key Trends: Digital Transformation

The survey lists three key areas of digital transformation likely to influence the future of standard setting:

- Increasing use of emerging technologies
- Digital Assets and Institutionalization of Digital Assets
- Financial Crimes enabled by Technology

For each of these areas, do you agree they are a relevant trend for the SSB and why. If not, why not?

What are matters or impacts on these areas that should be raised with the SSB’s?

Group 2 Questions (continued)

Question 2.3 – Key Trends: Evolving Expectations concerning Sustainability Information

The survey lists two key areas concerning Sustainability Information likely to influence the future of standard setting:

- Continuing demand for Sustainability Reporting & Assurance
- Regulatory & Geopolitical changes

For each of these areas, do you agree they are a relevant trend for the SSB and why. If not, why not?

What are matters or impacts on these areas that should be raised with the SSB's?

Question 2.4 – Areas for Joint Actions

What are areas of common interest and possible joint or parallel work plan topics for the SSBs?

Group 3 Questions

Question 3.1 – SSB’s Strategic Positioning for 2028 - 2031

What do you believe the SSBs should aspire to achieve during their next strategy period, 2028 – 2031?

Question 3.2 – Key Trends: Digital Transformation

The survey lists three key areas of digital transformation likely to influence the future of standard setting:

- Increasing use of emerging technologies
- Digital Assets and Institutionalization of Digital Assets
- Financial Crimes enabled by Technology

For each of these areas, do you agree they are a relevant trend for the SSB and why. If not, why not?

What are matters or impacts on these areas that should be raised with the SSB’s?

Group 3 Questions (continued)

Question 3.3 – Key Trends: Evolving Structure & Business Models of Accounting Firms

The survey lists four key areas of evolving structures and business models of accounting firms likely to influence the future of standard setting:

- Alternative Ownership Structures
- Increased Involvement of Non-Professional Accountants in the Accounting & Auditing Profession
- Challenges to Attracting and Retaining Talent
- Non-Assurance Service Lines

For each of these areas, do you agree they are a relevant trend for the SSB and why. If not, why not?

What are matters or impacts on these areas that should be raised with the SSB's?

Question 3.4 – Areas for Joint Actions

What are areas of common interest and possible joint or parallel work plan topics for the SSBs?



Feedback on Importance of Key Trends

Nikole Gyles FCA, FCPA
Acting Technical Director, APESB

Join at
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#3237 098

QR code





A1. INCREASING USE OF EMERGING TECHNOLOGIES



A2. DIGITAL ASSETS AND INSTITUTIONALIZATION OF DIGITAL ASSETS



A3. FINANCIAL CRIMES ENABLED BY TECHNOLOGY



B1. REGULATORY CHANGES



B2. RISK OF FRAGMENTATION



B3. CALL FOR GREATER AGILITY IN STANDARD SETTING



B4. GREATER DIVERSITY OF VOICES SOUGHT



C1. CONTINUING DEMAND FOR SUSTAINABILITY REPORTING AND ASSURANCE



C2. REGULATORY AND GEOPOLITICAL CHANGES



D1. ALTERNATIVE OWNERSHIP STRUCTURES



D2. INCREASED INVOLVEMENT OF NON-PROFESSIONAL ACCOUNTANTS IN THE ACCOUNTING AND AUDITING PROFESSION

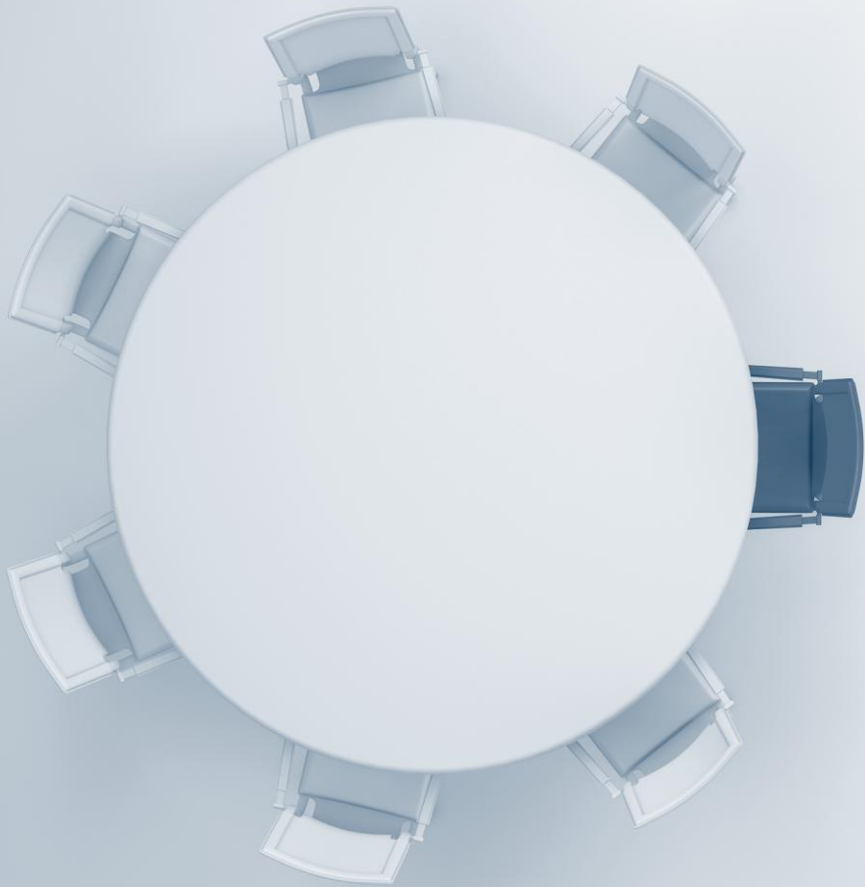


D3. CHALLENGES TO ATTRACTING AND RETAINING TALENT



D4. NON-ASSURANCE SERVICE LINE

Break



Feedback session

Anne Waters FCA
Director – National, AUASB

SSB's Strategic Positioning for 2028 - 2031

What do you believe the SSBs should aspire to achieve during their next strategy period, 2028 – 2031?

All groups

Key Trends: Digital Transformation

The survey lists three key areas of digital transformation likely to influence the future of standard setting:

- Increasing use of emerging technologies
- Digital Assets and Institutionalization of Digital Assets
- Financial Crimes enabled by Technology

For each of these areas, do you agree they are a relevant trend for the SSB and why. If not, why not?

What are matters or impacts on these areas that should be raised with the SSB's?

All groups

Key Trends: Changes in the Geopolitical & Regulatory Landscape

The survey lists four key areas of landscape changes likely to influence the future of standard setting:

- Regulatory Changes
- Risk of Fragmentation
- Call for greater Agility in Standard Setting
- Greater diversity of Voices Sought

For each of these areas, do you agree they are a relevant trend for the SSB and why. If not, why not?

What are matters or impacts on these areas that should be raised with the SSB's?

Group 1

Key Trends: Evolving Expectations concerning Sustainability Information

The survey lists two key areas concerning Sustainability Information likely to influence the future of standard setting:

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- Regulatory & Geopolitical changes

For each of these areas, do you agree they are a relevant trend for the SSB and why. If not, why not?

What are matters or impacts on these areas that should be raised with the SSB's?

Group 2

Key Trends: Evolving Structure & Business Models of Accounting Firms

Question 3.3 – Key Trends: Evolving Structure & Business Models of Accounting Firms

The survey lists four key areas of evolving structures and business models of accounting firms likely to influence the future of standard setting:

- Alternative Ownership Structures
- Increased Involvement of Non-Professional Accountants in the Accounting & Auditing Profession
- Challenges to Attracting and Retaining Talent
- Non-Assurance Service Lines

For each of these areas, do you agree they are a relevant trend for the SSB and why. If not, why not?

What are matters or impacts on these areas that should be raised with the SSB's?

Group 3

Other trends?

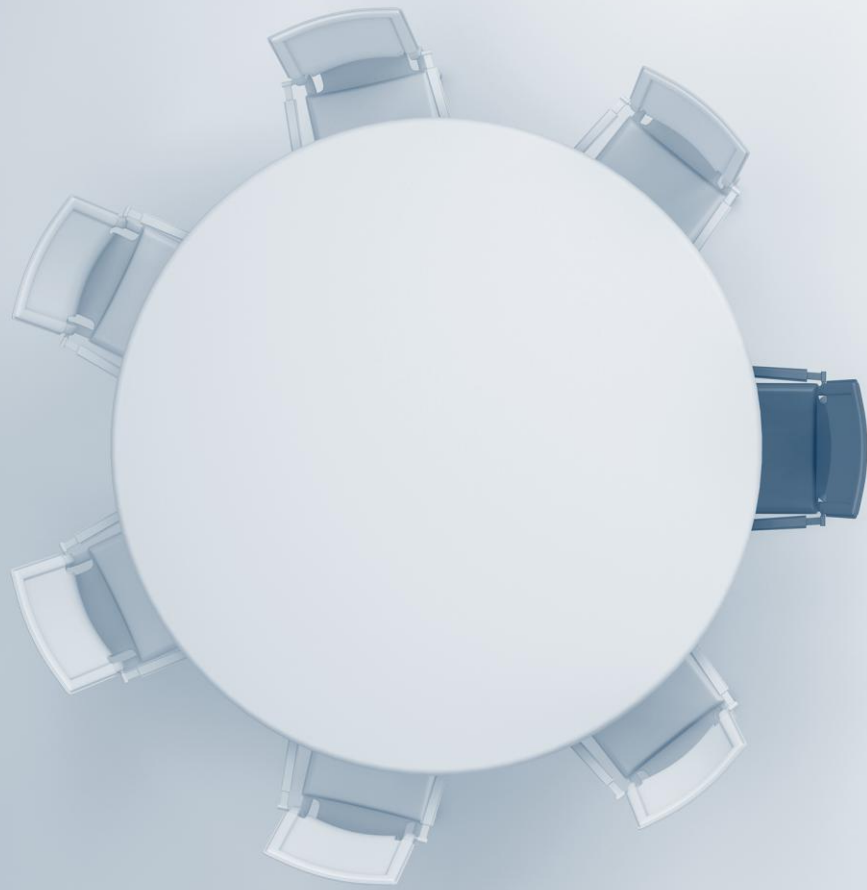
Are there any other trends or related areas or matters that you believe the SSBs should consider that are not covered?

All participants

Areas for Joint Actions

What are areas of common interest and possible joint or parallel work plan topics for the SSBs?

All groups

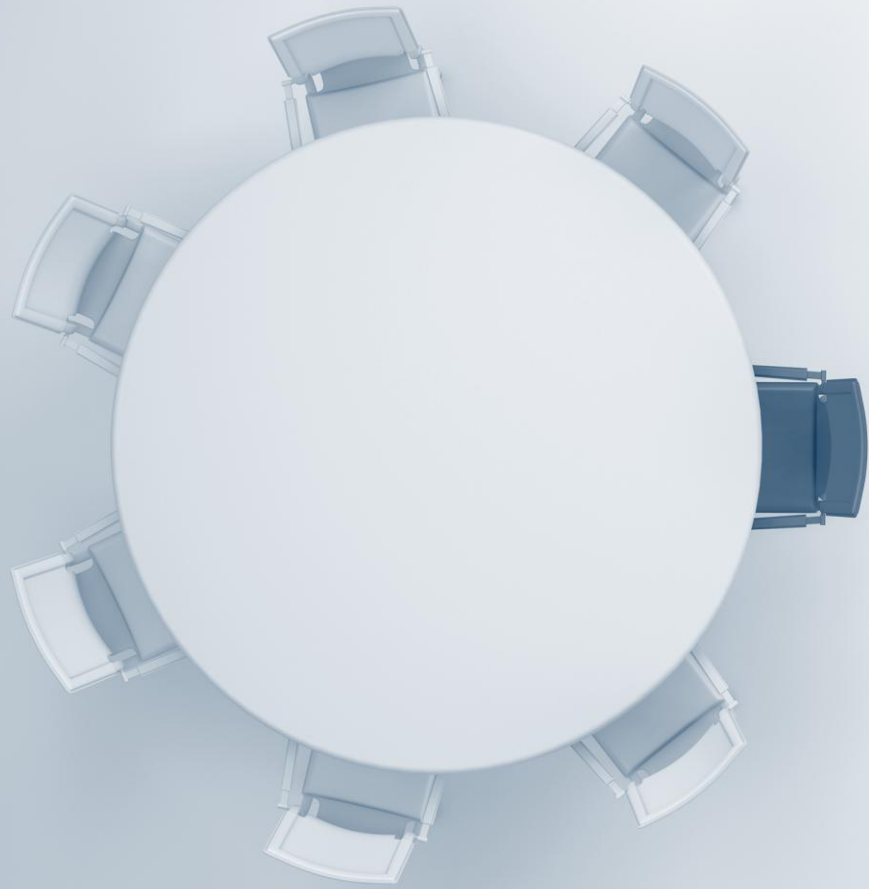


Summary & Way forward

Doug Niven
Chair - AUASB

Way forward: Strategy and Work Plans 2028–2031





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Purpose & Disclaimers

This set of PowerPoint slides has been developed by APESB and AUASB Technical Staff using some of the resources developed by the IESBA and IAASB Technical Staff relating to the IAASB-IESBA SWP Consultation.

These slides provide only an *overview* of the proposals and do not purport to present all the detailed changes. The slides should be read in conjunction with the IAASB-IESBA SWP Survey.

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