

# IESBA FIRM CULTURE AND GOVERNANCE

Outreach Meeting August 2024





# AGENDA

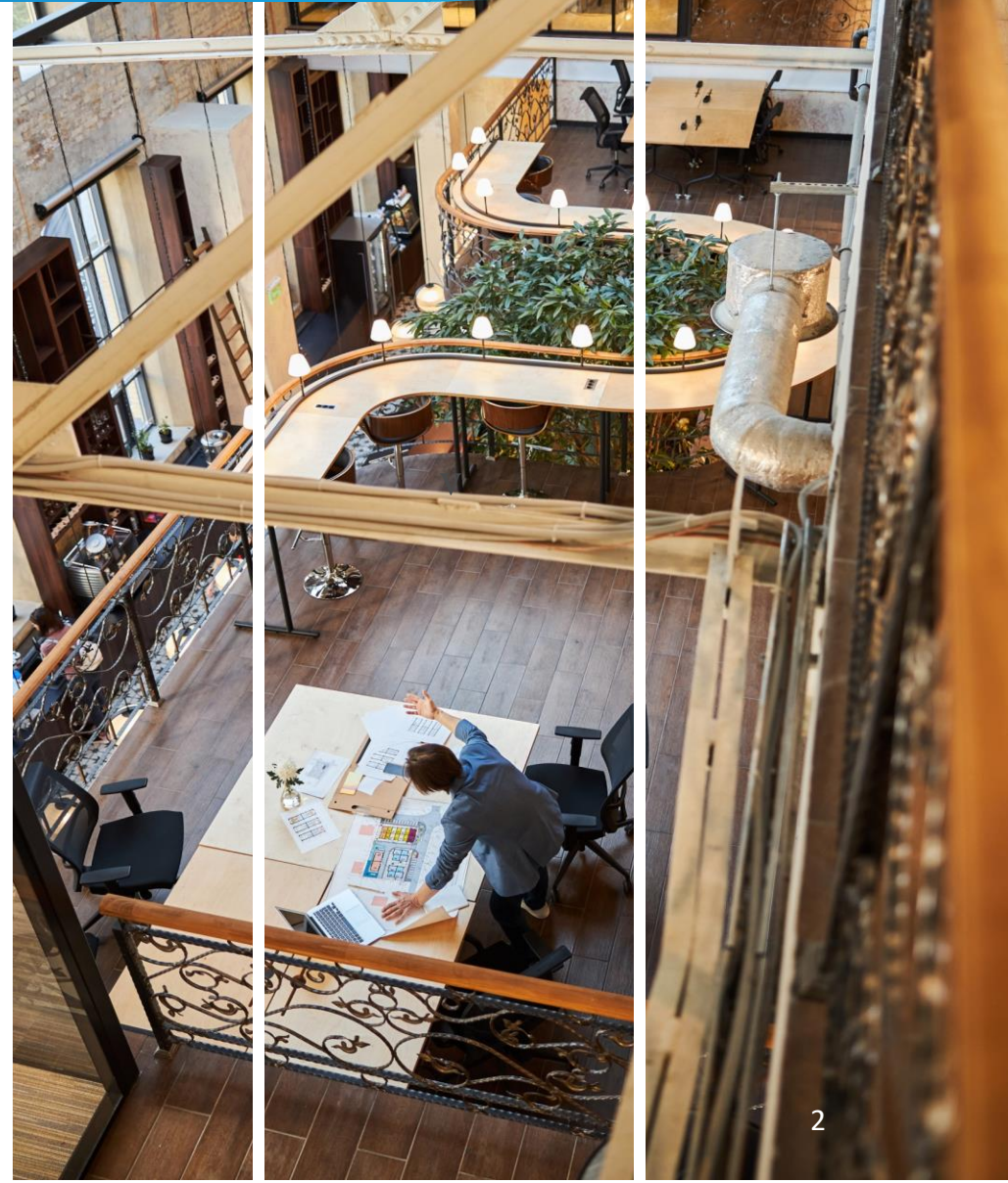
March and June 2024 Meeting Recap

Overview of Stakeholder Meetings

Key Themes from Stakeholders' Input

Academic Report

Next Steps



# MARCH AND JUNE 2024 MEETING RECAP



## **Presentations (March 2024)**

Imran Vanker (IRBA)  
Claire Lindridge and  
Helen Gale (UK FRC)  
Prof. Karthik Ramanna  
(Uni. Of Oxford)  
Jeremy Hirschhorn and  
Rebecca Saint (AU ATO)



## **Fact-Finding Exercise (March and June 2024)**

Case Studies  
Australian  
Parliamentary Enquiry  
Stakeholder Outreach  
Academic Report



## **The IESBA Code**

What is in the IESBA  
code?  
What are other  
considerations?



## **Terms of Reference Approved (March 2024)**

Objectives, scope,  
and timeline for this  
project

# OVERVIEW: STAKEHOLDER MEETINGS



Jurisdictional



Standard  
Setting Boards'  
Stakeholder  
Advisory  
Council



National  
Standard  
Setters

# OUTREACHES (FEBRUARY TO JUNE 2024)

- The Standard Setting Boards' Stakeholder Advisory Council
- Firms
- Corporate governance community
- Professional accountancy organizations
- National standard setters
- Regulators
- Governments and parliamentarians
- Academia
- Other professional organizations with a nexus to the topic

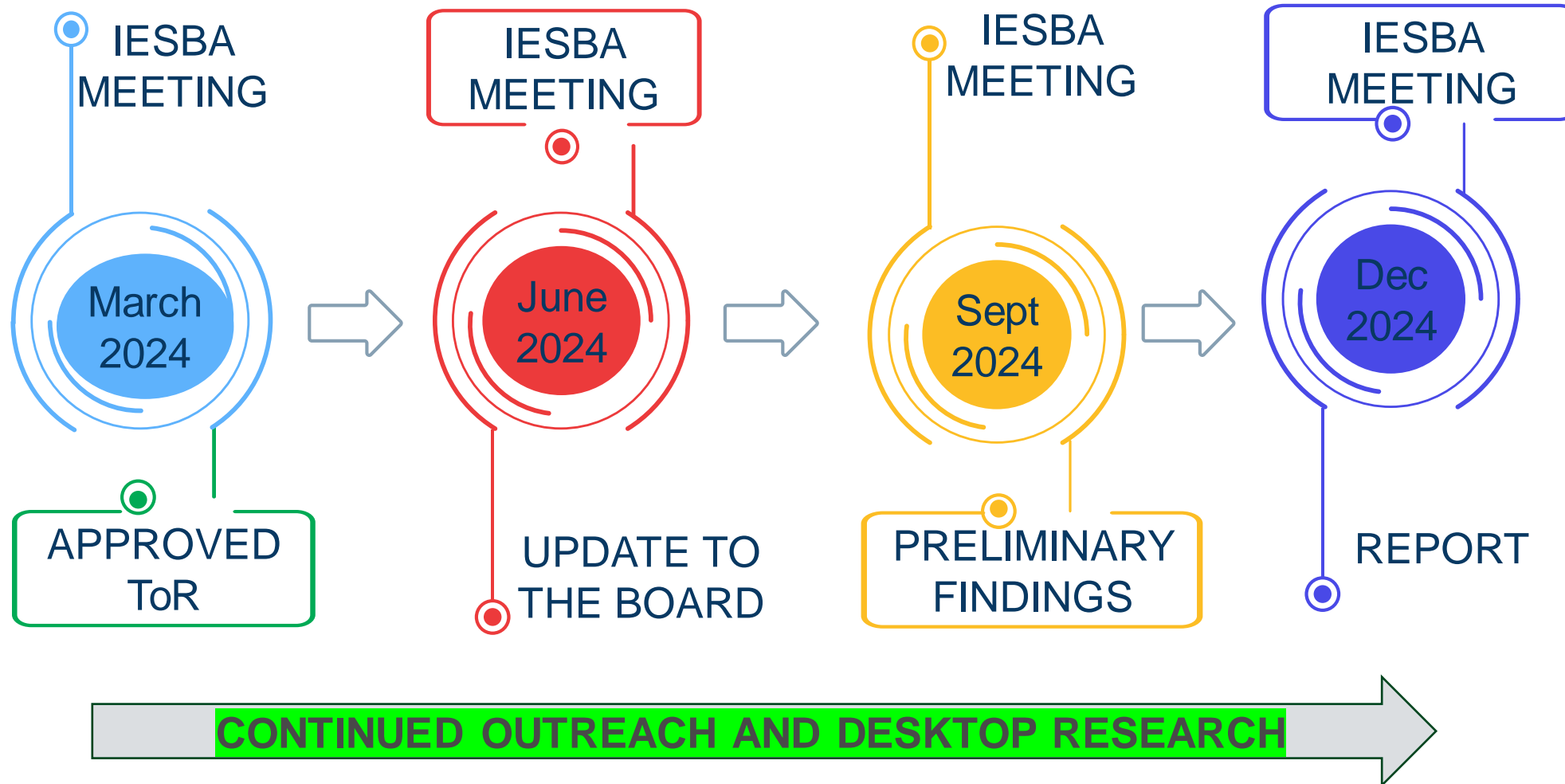


# Key Themes Observed from Stakeholders' Input





# WAY FORWARD AND TIMELINE





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