

## AGENDA PAPER

**Item Number:** 6

**Date of Meeting:** 4 June 2026

**Subject:** Update on APESB's response to the *Joint IESBA and IAASB Stakeholder Survey: Strategy and Workplans for 2028–2031*

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Action required     For discussion     For noting     For information

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### Purpose

To update Australian stakeholders and the Board on APESB's response to the *Joint IESBA and IAASB Stakeholder Survey: Strategy and Workplans for 2028–2031*.

### Background

In January 2026, the IESBA and IAASB issued a Joint Stakeholder Survey considering their strategy and work plans for 2028–2031, with responses due by 15 May 2026.

The survey focused on three principal areas:

- Strategic positioning for 2028–2031, including how success should be assessed by the end of the strategy period;
- Key trends impacting the boards, such as digital transformation, sustainability expectations, geopolitical and regulatory developments, and evolving business models; and
- Opportunities for joint or parallel action, where closer coordination between IAASB and IESBA could enhance effectiveness and impact.

On 16 April 2026, APESB and AUASB conducted a joint roundtable to obtain feedback from Australian stakeholders on the survey. The roundtable was attended by 18 stakeholders, APESB Chair The Hon. Peter Garling, APESB Board Member Amanda McIntyre, AUASB Chair Doug Niven, APESB CEO Channa Wijesinghe, and APESB and AUASB staff. The APESB Staff summary of the roundtable feedback is provided in Agenda Paper 6(a).

Based on the feedback received, APESB Staff developed a response to the Joint Stakeholder Survey, which was reviewed by the Board and submitted to the IESBA. A copy of the submission is provided in Agenda Paper 6(b).

## **Way Forward**

APESB staff will continue to monitor the IESBA strategy and workplan project and provide updates to the Board as appropriate.

## **Staff Recommendation**

That the Australian stakeholders and the Board note APESB's response to the Joint IESBA-IAASB Stakeholder Survey.

## **Material Presented**

Agenda Paper 6(a) Summary of Australian stakeholder feedback from the joint APESB/AUASB Roundtable

Agenda Paper 6(b) APESB's response to the Joint Stakeholder Survey

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