

## A. Introduction

1. Promoting the adoption and implementation (A&I) of the IESBA's standards is a key objective of the IESBA Adoption and Implementation Working Group (A&I WG). As set out in the [Terms of Reference \(ToR\)](#) approved by the IESBA at its December 2024 meeting, capacity building through collaboration is one of the key pillars of the A&I WG's approach. Recognizing the strategic opportunity to leverage broader knowledge, skill sets, and networks, as well as the IESBA's resource constraints, the ToR states that the A&I WG will adopt a partnership-based approach aimed at building a global community of collaborators. Developing such partnerships can assist in awareness-raising, capacity building, and promoting consistent A&I of the IESBA's standards across jurisdictions.
2. The importance of building partnerships is also recognized by the IFRS Foundation and its International Sustainability Standards Board (ISSB). In 2022, the ISSB launched a Partnership Framework for capacity building,<sup>1</sup> designed to support preparers, investors, and other capital market stakeholders as they prepare to use IFRS Sustainability Disclosure Standards. ISSB has partnered with 48 organizations spanning public and private sectors, including governments, multilateral organizations, standard-setters, professional bodies, leading professional services firms, academic institutions, and philanthropic organizations. ISSB has noted that this partnership model has enabled scaling of efforts to meet the increased demand for capacity building support, while remaining attuned to the needs of emerging markets and developing economies, and of smaller companies.<sup>2</sup>
3. The IESBA is already engaging with a broad range of stakeholders, including IFAC, standard-setting bodies, regulators, professional accountancy organizations, and other professional and industry bodies. There is, however, a need to **bring structure and greater focus to these efforts**.
4. Establishing a Partnership Framework will help channel current engagement efforts into a more coordinated and outcome-oriented initiative. It will formalize the expectations from partners, thereby enhancing clarity and consistency of outreach efforts. A greater focus on partnerships can attract new collaborators, enabling the IESBA to **conduct outreach and capacity-building activities across a wider set of jurisdictions and stakeholders**. Additionally, leveraging the expertise and networks of partners will help the IESBA in resource optimization. Successful implementation of the Framework can have a multiplier effect, enabling broader dissemination of the Standards, and faster progress towards global adoption and consistent implementation.
5. In line with the A&I WG's mandate, the Partnership Framework will focus on the IESBA Sustainability and Experts standards. However, where jurisdictions express specific needs or priorities, the scope of the engagement may be broadened to include other IESBA standards or other pronouncements.
6. This document sets out the Partnership Framework, covering its objectives, approach, target stakeholders, activities, role of partners, and plans for implementation and monitoring.

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1. [IFRS - Partnership Framework for capacity building](#)

2. <https://www.ifrs.org/content/dam/ifrs/around-the-world/capacity-building/capacity-building-activity-report-2025.pdf>

## **B. Objectives of the Partnership Framework**

7. The objectives of the Partnership Framework are to leverage the expertise, reach, and resources of partners towards the following:
  - (a) **Support the A&I** of the IESBA Sustainability and Experts standards across geographies and stakeholder groups and other IESBA standards or other pronouncements as indicated at paragraph 5 above;
  - (b) **Contribute to capacity building at local levels**, through the conduct of training and outreach efforts by partners, with the support of the IESBA;<sup>3</sup>
  - (c) **Improve coordination** at regional and international levels, towards enhancing global consistency of implementation approaches;
  - (d) **Foster a global network of ethics-focused collaboration**, supporting a culture of integrity and professionalism in sustainability reporting and assurance; and
  - (e) **Create feedback loops** that serve as an input to further standard setting and development of guidance.
8. The overarching ambition of the Partnership Framework in the longer term is to strengthen the ethical conduct and independence of sustainability assurance providers, thereby accelerating high-quality implementation across jurisdictions and enhancing public and investor trust in sustainability-related information.

## **C. Approach**

### **I. Principles**

9. The Framework will be grounded in the principles of:
  - (a) **Collaboration**: Sharing knowledge and insights, to enhance impact and efficiency;
  - (b) **Inclusiveness**: Acknowledging that stakeholders will have differing needs and levels of readiness in their journey toward A&I;
  - (c) **Continuity and engagement**: Maintaining a live and ongoing relationship with partners, characterized by regular dialogue, knowledge exchange, and periodic review of activities;
  - (d) **Flexibility**: Recognizing that there is no one-size-fits-all approach to capacity building activity; and
  - (e) **Rigor and accessibility**: Training programs and associated materials to be of high quality and easily accessible to relevant stakeholders.

### **II. Jurisdictional Prioritization**

10. The A&I WG has identified a list of high priority jurisdictions for A&I, based on factors including economic size and significance, the adoption status of ISSB standards or other sustainability

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Support can be in the form of providing materials, or by participating in the training/outreach efforts.

reporting standards, and the introduction of assurance requirements for sustainability reporting. Consideration has also been given to potential demand for the adoption of the IESBA Sustainability and Experts standards (such as jurisdictional interest, intentions, and readiness), and the presence of an IESBA member or Technical Advisor from the relevant jurisdiction.

11. The Partnership Framework will initially be implemented in these high priority jurisdictions. Specific requests from other jurisdictions or organizations expressing readiness or interest may also be considered.

### III. Targeted Stakeholders

12. Partners will be identified from a broad set of stakeholders across the prioritized jurisdictions, including:
  - Practitioners;
  - Professional and industry bodies;
  - Regulators and standard setters; and
  - Non-profit organizations engaged or interested in the promotion of ethics in the financial world, and users of sustainability information.

Additionally, global and regional organizations such as the World Bank, OECD, Asian Development Bank (ADB), African Development Bank (AfDB) etc. will be identified to widen the reach and impact of activities.

13. Partners will include representation from both professional accountants (PAs) and non-PAs, to facilitate consistent application of ethics and independence requirements across sustainability assurance providers.
14. Partner identification and on-boarding will be based on appropriate due diligence, taking into account factors such as track record, reputation, size, capacity, reach and impact, etc.
15. Identifying and building partnerships with local champions across jurisdictions and stakeholders will also be key to the success of the Partnership Framework. These champions can act as advocates for A&I, helping translate IESBA's objectives into tangible action.

### D. Activities to be Undertaken by IESBA

16. Implementation of the Partnership Framework will be a coordinated effort driven by the IESBA Staff over a 5-year period through 2030, focusing on the following activities:
  - (a) Identifying partners in targeted jurisdictions (as referred in sections C.II and C.III above);
  - (b) Agreeing coordinated and targeted actions enabling partners to deliver implementation and capacity-building support at scale;
  - (c) Collaborating with partners to identify specific jurisdictional needs, facilitating tailored and relevant interventions;
  - (d) Facilitating regular interactions amongst partners, to exchange experiences and align priorities;

- (e) Conducting regional dialogues and workshops with partners to facilitate understanding and application of the IESBA Sustainability and Experts Standards or the IESBA Code; and
  - (f) Endeavoring to secure necessary cash and in-kind contributions to support capacity building.
17. While a broad template for activities can be established, the scope and focus will vary across jurisdictions, depending on their readiness and pace of A&I. Capacity building activities will be tailored, flexible and responsive to jurisdiction-specific needs.

## **E. Role of Partners**

18. Partners are expected to play an active and collaborative role in supporting the Partnership Framework. Partners will serve as conduits of engagement, raising awareness, facilitating dialogue with relevant stakeholders, understanding capacity building needs and promoting A&I of the IESBA Sustainability and Experts standards. They are also expected to collaborate with the IESBA in developing and delivering responsive resources and interventions towards enabling capacity building at scale.
19. Minimal formalities to join the Partnership Framework will include documented expression of commitment to the objectives of the Framework and an indication of what tangible contribution might look like in practical terms. The on-boarding process should be practical and easy to implement, allowing flexibility to consider any specific requirements of potential partners. Formal arrangements such as Memorandums of Understanding (MoUs) or legal partnership agreements can be time-consuming, may deter participation and are therefore, avoidable.

## **F. Implementation and Monitoring**

20. The IESBA Staff will coordinate the implementation of the Partnership Framework and be responsible for maintaining an overview of activities and tracking progress. The IESBA A&I WG will assist and guide in identifying new partners, monitor the overall progress, and periodically review the effectiveness of the Framework.
21. Periodic updates shall be made to the IESBA on matters including:
- (a) The number and nature of partnerships developed;
  - (b) Capacity-building activities;
  - (c) Reach and impact across jurisdictions; and
  - (d) Effectiveness of the Partnership Framework in meeting the identified objectives.