

Meeting: Stakeholder Advisory Council (SAC)

Meeting Location: New York

Meeting Date: October 20-21, 2026

Agenda Item

1

Open Dialogue with Standard Setting Board Chairs

Introduction

1. The Standard Setting Boards (SSBs) are inviting SAC Members to share their perspectives on various matters pertinent to the strategic direction of the International Auditing and Assurance Standards Board (IAASB) and the International Ethics Standards Board for Accountants (IESBA) on their ongoing and upcoming initiatives.

Please note that this cover note is intended to be read together with the accompanying presentation (see **Agenda Item 1-A**).

Report Back

2. As part of their initial remarks, the IAASB and IESBA Chairs will report on how the SSBs responded to SAC Members' comments provided at the April 2026 SAC meeting.

Standard Setting Work Plans and Other Strategic Matters

3. During this session, the SSBs' Chairs will update the SAC on the progress of the two Board's Work Plans since the last SAC meeting and strategically pertinent issues relevant to IAASB and IESBA for the remainder of 2026 and going into 2027.
4. Agenda Item 1-A is distributed as pre-read material. SAC Members are invited to please submit any questions or views they may have regarding the matters in the pre-read material or any other matters to the SAC staff team **by October 15, 2026** – please email Laura Leal (LauraLeal@ethicsboard.org) and Isabelle Raiche (IsabelleRaiche@iaasb.org). During the session, SSBs' Chairs will discuss any advance questions or views as well as any matters SAC Members would like to share during the session on Agenda Item 1-A.

Following the initial remarks by the Chairs of the IAASB and IESBA, SAC Members are asked to share their perspectives on various matters pertinent to the strategic direction of the SSBs on their ongoing and upcoming initiatives.

Material Presented

For Discussion

Agenda Item 1-A Presentation: Open Dialogue with the Standard Setting Board Chairs