

Briefing Memo – Part II
IESBA
March 13-17, 2023
In-Person Meeting

Disclaimer: This memo is prepared by PIOB staff, in advance of the SSB/CAG meeting, applying their best knowledge and their own judgement in identifying and communicating matters of public interest and due process. PIOB Staff views are discussed with the PIOB observer and the PIOB Board and do not pre-empt further PIOB's views or discussions. The main objectives of this memo are to support the PIOB member in his/her SSB/CAG meeting observation and to help maintaining consistency and continuity of oversight.

The Agenda includes the following topics:

- 4 – EXTERNAL PRESENTATIONS
- 8 – IESBA COMMUNICATIONS UPDATE
- 9 – IAASB-IESBA COORDINATION

Please refer to the PIOB's Public Interest Issues on the individual IESBA projects, as of December 2022, published in the PIOB website:

[PIOB PI Issues on IESBA projects - December 2022](#)

4 – EXTERNAL PRESENTATIONS

The IESBA will host a panel discussion with the IESBA Chair, Gabriela Figueiredo Dias, and IESBA Board Member, Prof. Jens Poll, and two ADAA representatives around role of ethics in the accounting profession, as well as the role of the profession in enhancing the organization culture and fighting economic crime.

8 – IESBA COMMUNICATIONS UPDATE

The Senior manager responsible for IESBA communications will provide an update (slide deck included as item 8) on the IFAC team supporting IESBA communication activities, strategy, goals, and activities targeted in 2023, including traditional media and social media, and will request input from the IESBA on what works well and what could be improved.

Public Interest Issues

PIOB Staff comments on PI

No public interest issues have been identified. However, since the presentation does not make any reference to IFEA, it would be interesting to understand how the IFAC-IFEA SLA works in this respect.

9 – IAASB-IESBA COORDINATION

The IESBA Liaison member to IAASB will make a presentation on the coordination activities, including projects with ongoing coordination (such as Fraud, Sustainability, Going Concern, Audit of LCEs and PIEs), other projects/initiatives with potential coordination needs, and a discussion on the framework used for the IAASB-IESBA coordination (“IAASB-IESBA Coordination Activities” master workbook).