



23 January 2026

To: **Members of the Hong Kong Institute of CPAs**
All other interested parties

INVITATION TO COMMENT ON THE INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD (IAASB) AND THE INTERNATIONAL ETHICS STANDARDS BOARD FOR ACCOUNTANTS (IESBA)'S JOINT STAKEHOLDER SURVEY TO SHAPE THE 2028–2031 STRATEGIES (JOINT SURVEY)

Comments to be received by 15 April 2026

The Hong Kong Institute of Certified Public Accountants' (Institute) Auditing and Assurance Standards Committee and Ethics Committee are seeking comments on the Joint Survey which has been posted on the respective pages of the Institute's website for [Auditing and Assurance](#) and [Code of Ethics](#).

This Joint Survey marks the beginning of the strategic planning process for both the IAASB's and the IESBA's next strategies and work plans. It seeks stakeholder input on key issues that will inform the development of separate IAASB and IESBA Consultation Papers, which are anticipated to be approved in late 2026 and issued for public consultation in 2027.

The Joint Survey was designed with a broad and diverse range of stakeholders in mind. Input from professional accountants, firms, regulators, standard setters, investors, preparers, academics, and other interested parties will help the boards better understand:

- How the environment for audit, assurance, ethics, and independence is evolving;
- The strategic positioning needed for the boards to remain effective and relevant through 2031 and beyond; and
- How the boards can best serve the public interest.

The Joint Survey focuses 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.

The results of the Joint Survey will inform the development of the respective Consultation Papers which will guide the IAASB and the IESBA in shaping their 2028–2031 Strategies and Work Plans, including which standards should be prioritised for review or development and highlighting the key strategic themes for consideration. As members, this means your feedback will directly influence the scope, scalability, and practical applicability of future audit and assurance, and ethics requirements.

As part of the Institute's due process, comments are invited from interested parties. To allow your comments on the Joint Survey to be considered, comments are requested by the due date above.

Comments may be sent by mail, fax or e-mail to:

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Comments will be acknowledged and may be made available for public review unless otherwise requested by the respondent.