

# E-learning: Seminar: IESBA Perspectives on Sustainability Ethics and Firm Culture & Governance

The International Ethics Standards Board for Accountants (IESBA) officially launched its Global Ethics Sustainability Standards on 27 January 2025.

The Global Ethics Sustainability Standards include the International Ethics Standards for Sustainability Assurance (including International Independence Standards) (IESSA) and the revisions to the International Code of Ethics for Professional Accountants (including International Independence Standards) (the IESBA Code) related to sustainability reporting and the use of the work of an external expert.

IESSA and the revisions to the IESBA Code address critical risks to the integrity, quality and effectiveness of sustainability reporting and assurance, such as bias, conflicts of interest, pressure to act unethically, fraud, including greenwashing, non-compliance with laws and regulations, and threats to the independence of the assurance practitioners.

These landmark new standards provide a robust ethical framework for reporting and assuring sustainability-related information that promotes high-quality, reliable information for decision-making by investors, lenders, customers, suppliers, government, regulators and other stakeholders.

The Firm Culture and Governance Project aims to develop a culture and governance framework that promotes, supports and reinforces a high standard of ethical behavior by a firm's leadership, other partners, and staff across all of the firm's services, thereby helping the firm develop a reputation as a highly ethical firm, mitigate the risks of unethical behavior and strengthen public trust and confidence in all of its services. At its June meeting, the IESBA approved updates to its 2025-2026 Work Plan to better support ethical behavior and independent judgment in an increasingly volatile and uncertain environment. In this e-learning, the speaker will delve into:

- Background to the development of ethics and independence standards for sustainability
- Key requirements of the ethics standards for sustainability reporting and assurance standards, and the use of External Experts
- The impetus for the Firm Culture and Governance project, the key findings of the FCG Working Group and the current status of the project

The details of the e-learning are as follows:

<b>Date</b>	11 November 2025
<b>Event code</b>	ESEMETLS251111L01
<b>Format</b>	E-learning
<b>Language</b>	English
<b>Fee</b>	<b>Free of charge</b> <i>(for HKICPA member or student and International Affiliate (IA) / non-member)</i>
<b>Participants</b>	Professional accountants in public practice; Professional accountants in business; Sustainability assurance practitioners

<b>Competency*</b>	Ethics, Integrity and Professionalism
<b>Rating*</b>	Intermediate level
<b>CPD hours</b>	1 CPD hour <b>(No CPD hours will be granted if a participant has previously enrolled in the live session of <u>SCPD25111101</u> held on 11 Nov 2025.)</b>
<b>Registration</b>	<ul style="list-style-type: none"><li>• Online registration is recommended, please click <a href="#">here</a> or visit <a href="http://www.hkicpa.org.hk">www.hkicpa.org.hk</a></li><li>• To register offline (by post only), please complete the enclosed enrolment form to the Institute.</li><li>• Confirmation of registration will be sent by email. If you have not received confirmation of your application, please contact us</li></ul>

\* Please click [here](#) for online registrations and refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.

### About the Speaker:



#### **Channa Wijesinghe** **Deputy Chair, International Ethics Standards Board for Accountants**

Channa Wijesinghe, FCPA, FCA, became a member of the International Ethics Standards Board for Accountants in January 2022. He was nominated by the Accounting Professional & Ethical Standards Board (APESB), Australia.

Mr. Wijesinghe is currently the CEO of the Accounting Professional & Ethical Standards Board (APESB) and was the inaugural Technical Director during APESB's first decade of operations (2007-2016). As CEO, he manages the implementation of the Board's strategy, national and international stakeholder engagement, operations and technical work program. In addition, he functions as the Chair of the Board's standard development taskforces. He has also represented Australia's interests at the IESBA's National Standards Setters Group since 2009.

At IESBA, Mr. Wijesinghe is a Member of the IESBA's Planning Committee, Tax Planning and Related Services Taskforce and the Sustainability Taskforce. In December 2023, he was appointed as the Chair of the IESBA's Firm Culture and Governance Working Group.

Mr. Wijesinghe worked in public practice with EY and Deloitte from 1994 to 2004 and was an Audit Director at Deloitte, Melbourne. He also spent several years in energy companies in financial reporting roles, including ASX listed AGL Energy (2005-2006) and was a member of the AGL IFRS project team.



Mr. Wijesinghe is an accounting graduate of Monash University and holds an MBA from Deakin University. He has also completed the Advanced Management Program of Melbourne University and is a Graduate Member of the Australian Institute of Company Directors.

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