

International Auditing and Assurance Standards
Board (IAASB)
Attn. Mr. Tom Seidenstein

International Ethics Standards Board for
Accountants (IESBA)
Attn. Ms. Gabriela Figueiredo Dias

Submitted through the IESBA Website

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Date	Re	Our ref	Attachment
May 13, 2026	IAASB-IESBA Joint Stakeholder Survey	26/JZ/171966	Our response to the IAASB-IESBA Joint Stakeholder Survey

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Dear Board Members,

The Royal NBA (Netherlands Institute of Chartered Accountants) appreciates the opportunity to respond to the IAASB–IESBA Joint Stakeholder Survey. Alongside our completed survey response, we are pleased to share this accompanying letter to highlight several considerations.

First, we strongly support continued and enhanced cooperation between the IAASB and IESBA. In our view, a coordinated approach between the two Boards helps promote consistency, avoids duplication or conflicting expectations, and strengthens the international standard-setting framework. We encourage the IAASB and IESBA to collaborate on initiatives involving assurance practices and ethical principles.

Secondly, the NBA emphasises maintaining a principles-based approach. In a rapidly changing environment, overly prescriptive requirements risk becoming outdated too quickly and may encourage a compliance-driven mindset. We encourage both Boards to focus on high-quality principles-based standards that support the exercise of professional judgement by accountants and anticipate to adopt/use new developments and technology.

Finally, where appropriate, we encourage using non-authoritative materials to address emerging issues and new technologies rather than creating new standards. This can enhance understanding and implementation while preserving the stability of core standards

The NBA remains committed to continued collaboration. For further information, please contact Martijn Duffels at m.duffels@nba.nl and Kristel Valk at k.valk@nba.nl.

Yours sincerely,
NBA, Royal Netherlands Institute of Chartered Accountants,

/s/ Frank van Hoek
Chair of the Dutch Ethics and Assurance Standards Board

Royal Netherlands
Institute of Chartered
Accountants

The logo for the Royal Netherlands Institute of Chartered Accountants (NBA). It features a solid orange horizontal bar above the letters "NBA" in a bold, orange, sans-serif font.