

### **IAASB Framework for Activities**

The IAASB's "Framework for Activities" (the Framework) sets out a framework for how the IAASB undertakes its work, including describing the processes and procedures for selecting and prioritizing specific activities to deliver on its committed actions consistent with the applicable strategy and work plan.

This document describes each of the components of the Framework, which is aimed at supporting the IAASB's work to achieve its objectives and goal as set out in its [Strategy for 2020–2023](#).

The Framework is intended to focus the Board on:

- Being nimble and timely in its response to identified issues and challenges. The Board's ability to be agile to respond to emerging developments in an evolving environment to help ensure the relevance of the IAASB's standards; and
- Responding to identified challenges and issues in a deliberate and appropriate way.

As the IAASB continues to progress its thinking and respond to the evolving environment, this document will be updated to reflect enhanced processes and procedures.

Key components of the Framework include:

- *Information Gathering and Research Activities* (**Section I**)
- *Revising and Developing Standards* (**Section II**)
- *Narrow Scope Maintenance of Standards* (**Section III**)
- *Activities to Support the Implementation of the IAASB's Standards* (**Section IV**)

**Sections I to III**, focus on the IAASB's core standard setting mandate. The IAASB also recognizes the importance of adoption and implementation of its standards, because it is through proper adoption and implementation that the objectives in developing its standards are realized, which enables the consistent performance of quality engagements and the meeting of stakeholder needs. **Section IV** sets out the processes and procedures with regard to non-authoritative materials to support the adoption and implementation of the IAASB's standards. The **Appendix** sets out other non-authoritative documents issued by the IAASB that do not form part of this Framework.

## Section I—Information Gathering and Research Activities

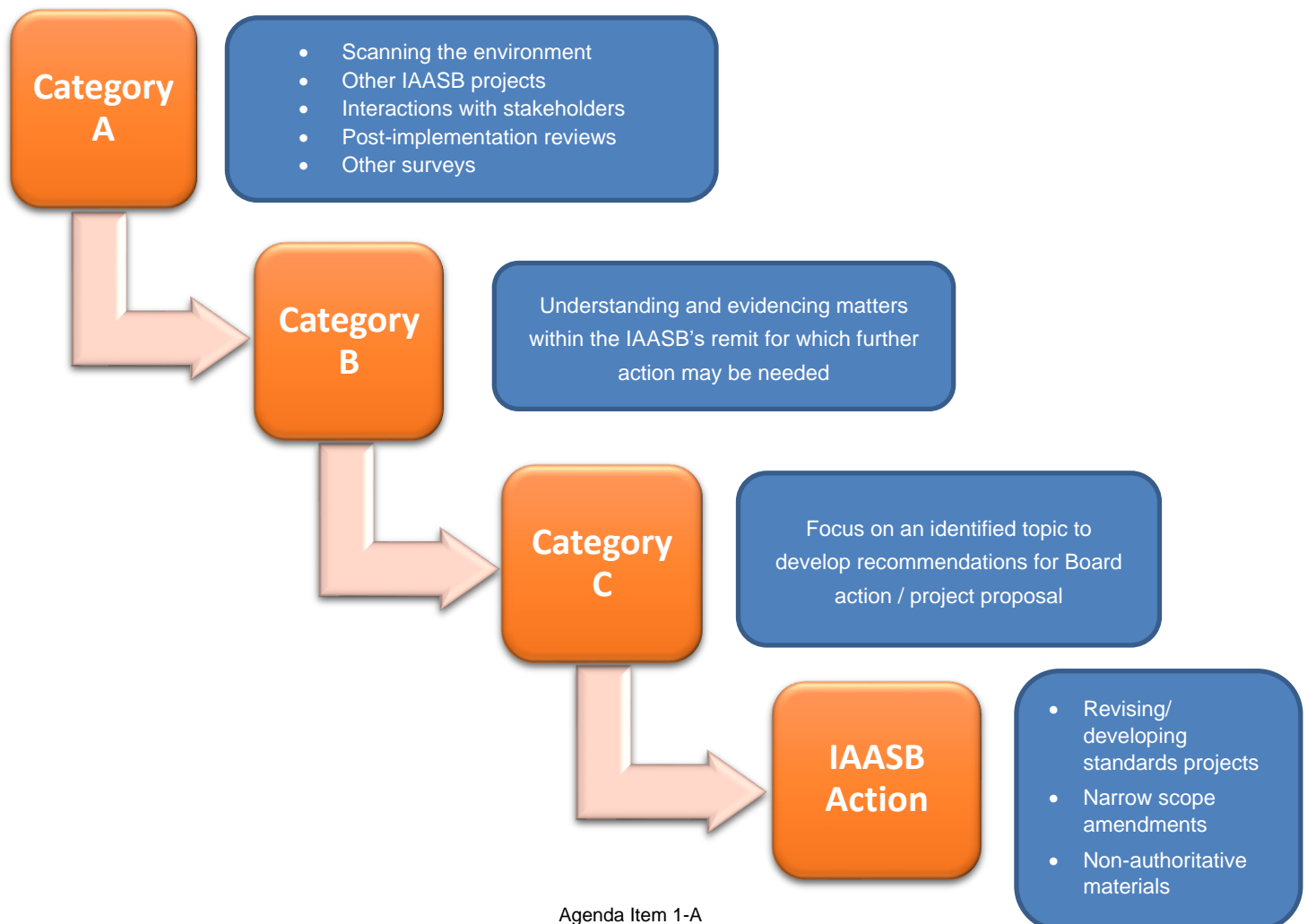
### **Purpose:**

Activities within the information gathering and research activities component are aimed at informing potential work plan decisions and supporting future work of the IAASB by helping the IAASB:

- Identify emerging areas that may require focus.
- Determine future work activities.
- Scope its projects.

### **Description**

New or revised requirements in the IAASB's standards should address challenges or issues identified in relation to the existing requirements, including about matters that may not be addressed by existing requirements. The development of supporting materials may also assist with the effective application of the IAASB's standards (see Section IV). This component of the Framework provides a structure to guide the Board's decisions about how identified issues and challenges are dealt with.



In order to determine its future work on a possible topic, the IAASB categorizes any identified topics and uses qualitative criteria to prioritize those topics for further IAASB consideration:

Category Description	
A – Identify and collect all possible topics for IAASB consideration	<ul style="list-style-type: none"> <li>• All issues or challenges identified that could relate to the IAASB's Standards or possible topics for future consideration by the IAASB are 'collected' in Category A.</li> <li>• Annual review of these topics / issues / challenges for possible topics / areas that may need further consideration (i.e., possible move to Category B).<sup>1</sup></li> <li>• Annual "environmental" review to ensure completeness of possible topics included in Category A.<sup>1</sup></li> <li>• Relevant criteria set out the attributes to be met for topics to advance to more substantial, focused attention in Category B.</li> </ul>
B – Initial assessment and describe/distinguish issue or challenge	<ul style="list-style-type: none"> <li>• More focused information-gathering and research activities undertaken on specific topics from Category A (i.e., those that are within the remit of the IAASB) to assess the issue and define specific challenges and issues with the Standards.</li> <li>• If specific challenges or issues are identified that warrant further IAASB action, topic progresses to Category C.</li> </ul>
C – Recommendations for IAASB and scoping a project	<ul style="list-style-type: none"> <li>• Detailed analysis of issues and challenges to determine recommendations for possible further Board actions.</li> <li>• Scoping activities for future IAASB project, including development of a project proposal.</li> </ul>

As topics in Category A, B or C are further considered, it may be found that the issues or challenges may not fall within the IAASB's remit or may not satisfy the criteria for IAASB action – in which case it is removed from the Information Gathering and Research Activities section. In some cases, the IAASB may coordinate with others to address the issues or challenges. For example, it may be found that further education or implementation guidance is needed, and the IAASB may further coordinate or collaborate with the International Federation of Accountants (IFAC) or national standard setters (NSS) (or others) about how this could be done.

### ***Activities Within the Information Gathering and Research Component***

Activities within this component include fact-finding activities and targeted information gathering on specified issues or challenges, and post-implementation reviews, each described further below.

It is not intended that topics necessarily 'flow' in a linear manner in all instances (for example, a topic may start in Category B).

<sup>1</sup> Although the intention is that such review will occur at least annually, the IAASB will also endeavor to be responsive to specific circumstances that may arise and that may be brought to the IAASB's attention.

### *Fact-Finding Activities*

To monitor, understand, research and explore emerging issues and developments that may affect the IAASB's auditing, assurance and other standards.

### *Targeted Information-Gathering on Specified Issues or Challenges*

More focused activities to:

- Further understand underlying factors causing issues and challenges (for example through roundtables, surveys, public consultations or targeted outreach activities).
- Determine new possible projects, or other actions as appropriate, for addressing identified issues, and assessment thereof (using applicable criteria).
- Scope future projects or other agreed actions.

### *Post-Implementation Reviews*

To understand whether new and revised standards have been implemented as intended, i.e., in terms of the purpose for which they were developed.

Activities are undertaken to determine whether the relevant standard(s) are being consistently understood and implemented in a manner that achieves the IAASB's intended purpose in developing or revising them so that the IAASB can determine what actions, if any, are needed:

- To increase the consistency of practitioners' understanding and implementation of the Standards; and
- For the Standards to achieve the intended purpose.

Activities include, as applicable:

- Identifying practical challenges and concerns, and how they are being addressed.
- Understanding why new or revised standards have not been adopted or adopted as intended.<sup>2</sup>
- Assessing which matters need to be included in Category B of the information gathering and research activities in order to determine whether further action by the IAASB is needed.

### ***Categorizing Topics and Matters Within the Information Gathering and Research Activities Component***

In order to assist the IAASB in identifying new projects and other related initiatives, possible topics, challenges and issues, and other relevant matters identified, are collected and categorized into the following:

#### **Category A**

Activities undertaken to explore new possible topics related to the IAASB's Standards that may fall into the IAASB's remit, that are globally relevant, and that may warrant further focused information gathering and research.

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<sup>2</sup> For example, the IAASB could obtain information from, or collaborate with, the International Federation of Accountants (IFAC) who promotes and monitor the adoption of international standards through advocacy, stakeholder relations, and enhancing the IFAC Member Compliance Program.

### *Criteria for Inclusion in Category A*

Topics identified must broadly meet the following criteria to be included in Category A:

Criteria	Considerations
Public interest	<ul style="list-style-type: none"><li>• Overarching consideration.</li></ul>
Relates to the IAASB's International Standards	<ul style="list-style-type: none"><li>• The issues or challenges relate to the standards that are within the IAASB's remit:<ul style="list-style-type: none"><li>○ Quality Management</li><li>○ Audit</li><li>○ Review</li><li>○ Other Assurance</li><li>○ Related Services Engagements<sup>3</sup></li></ul></li></ul>

### *Sources of Category A Topics*

Sources for issues and challenges brought to the attention of the IAASB may include (but are not limited to):

- Consultations on the IAASB's strategy and work plans.
- IAASB projects where the matter raised is not address by that specific project.
- Exploratory surveys on topics.
- Post-implementation reviews.
- Inspection findings.
- Work of global NSS in a particular area.
- Outreach with IAASB stakeholders.
- Scanning the environment and monitoring global trends.

### *Responsibility and Action*

Activities related to collection of topics to be included in Category A are largely Staff-led, and may involve others such as academics, NSS and IFAC, as needed.

However, post-implementation reviews are undertaken by a specific working group set up for this purpose, supported by IAASB Staff. The members of the working group are determined based on the topic and their experience with developing the original standard (or revisions), or ability to input regarding the standard under review.

It is expected that at least an annual update is provided to the IAASB on the status of the topics within Category A.

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<sup>3</sup> Presently these comprise compilations and agreed-upon procedures

## Category B

More focused information gathering and research activities to further consider the issues and challenges (e.g., their nature, root causes and extent) related to identified topics to understand and evidence those matters that fall within our remit and for which further action may be necessary.

### *Criteria for Inclusion in Category B*

To either move from Category A to B, or if a topic is identified that may meet the identified criteria (i.e., to be placed in Category B), an initial assessment of the following criteria is undertaken to determine whether further IAASB efforts are needed to assess and describe the issue for possible further IAASB action:

Criteria	Considerations	Influenced by
There is a public interest need	<ul style="list-style-type: none"> <li>There is a known public interest need or benefit in pursuing the topic</li> </ul>	
Feasibility of undertaking further activities on the topic	<ul style="list-style-type: none"> <li>Availability of Staff or other resources to undertake the work</li> <li>Capacity of the Board to discuss related matters</li> <li>Balance of IAASB's efforts on specific types of engagements is maintained (i.e., audit vs assurance vs reviews vs related services engagements)</li> </ul>	<ul style="list-style-type: none"> <li>Availability of others to assist with work effort where needed</li> <li>Availability of experts or other specialists in the topic that may be needed</li> </ul>
Topic is within the Board's remit	<ul style="list-style-type: none"> <li>Topic falls within the Board's remit and is able to be addressed by standard-setting or related activities</li> </ul>	<ul style="list-style-type: none"> <li>Work effort is consistent with Board's strategic objectives as set out in the IAASB Strategy</li> </ul>
Prevalence of the issue globally	<ul style="list-style-type: none"> <li>Topic is an issue or challenge globally (i.e., is globally relevant)</li> </ul>	<ul style="list-style-type: none"> <li>Issue or challenge not only limited to one or a few isolated jurisdictions or limited to a specific sector or to a matter that should principally be addressed through jurisdictional determination (e.g., law or regulation, or local standards)</li> </ul>

Criteria	Considerations	Influenced by
Board action is needed to maintain or enhance quality of engagements	<ul style="list-style-type: none"> <li>Standard has become outdated because of environmental changes</li> <li>Recent updates to other IAASB standards necessitate changes to a standard (more than conforming or consequential amendments)</li> <li>Importance of topic to broader external reporting ecosystem</li> </ul>	<ul style="list-style-type: none"> <li>Changes to other relevant international standards such as the IESBA's <i>International Code of Ethics for Professional Accountants, Including International Independence Standards</i> (IESBA Code) or international financial reporting standards</li> <li>Advancements and developments related to technology</li> <li>Developments in emerging areas relevant to external reporting</li> <li>Other environmental influences (such as the COVID-19 pandemic or significant public audit failures)</li> </ul>
Urgency of timing of IAASB efforts	<ul style="list-style-type: none"> <li>Emerging issue rapidly gaining global prominence</li> <li>Prioritization of topics that have recently gained global prominence</li> </ul>	<ul style="list-style-type: none"> <li>More urgent need to update a standard because, say, other international standards have been updated</li> <li>Pervasive jurisdictional developments in the area which may adversely fragment practice (the risk of divergence)</li> <li>Risks to the IAASB's Standards (and its mandate as global standards setter) if action is not undertaken as a priority</li> </ul>

In consultation with the Planning Committee and taking into account feedback from the Board, as appropriate, the Technical Director with concurrence by the IAASB Chair or Deputy Chair authorizes Staff to commence more focused activities under Category B on a particular topic.

Having met the criteria above, work in Category B continues (see table on page 3). Based on the outcome of the work, the Board determines whether topics in Category B move to Category C, are subject to other IAASB action or whether no further action is necessary. If applicable, the move from Category B to Category C coincides with setting up a Working Group to carry the workstream forward (see Category C, below)

#### *Responsibility and Action*

Activities related to Category B topics are Staff-led, but may involve Board representatives as needed. Information gathering and research activities within this category may also involve active participation from NSS and IFAC. It is expected that initial discussion with the IAASB about the topic take place in plenary

sessions, as well as further discussions as may be needed, for example, to provide status updates or to obtain input about moving to Category C or that no further action is necessary.

### **Category C**

Activities focusing on analyzing identified topics to determine recommendations for possible further Board action (including the scoping of such activities), and the development of project proposals as needed.

Topics within this category would likely utilize Board plenary time for discussion of matters being considered.

#### *Responsibility and Action*

As topics move into Category C, an IAASB Working Group (made up of Board Members, Technical Advisors or others with relevant expertise as needed) is established to undertake the necessary work to determine the appropriate way forward. This work is supported by IAASB staff or others as appropriate.

### **Involving Others in Information Gathering and Research Activities**

As noted, the IAASB may carry out these activities or work with others, such as NSS, the regulatory and inspection communities, IFAC and its professional accountancy organizations (for example, leveraging IFAC's relationship with certain professional accountancy organizations), the academic community, or others, as appropriate, to leverage work that has already been undertaken or that may be in progress, to draw upon the resources of others or to collaborate in undertaking certain actions.

### **Outputs**

The outcomes from activities in Category C may include new projects or workstreams on the work plan to address identified issues or challenges. As noted above, topics move between categories as relevant criteria for further action are met. Where relevant, a project proposal is to be developed to scope the work to be undertaken, or determine the nature, scope and timing of other actions. The outputs from this category provide a basis of other workstreams of the IAASB including:

- Revising and developing standards.
- Development of non-authoritative materials.
- Narrow scope maintenance of standards.
- Other activities as necessary (e.g., specific outreach activities).

If standard-setting activities are deemed necessary, the output from this Category includes a project proposal.

### **Timing**

There are no specific matters related to timing; this is dependent on the topic and the specific activity, as described above, being undertaken. However, the process established for determining new projects and initiatives should serve to keep activities focused on progressing information gathering and research activities on a timely basis within the context of the overall mix of workstreams or projects within the Work Plan at a particular point in time (for example, if the action is deemed urgent this may influence the Board's approach to progressing the project or initiative).



## Section II—Revising and Developing Standards

### ***Purpose:***

The project proposal determined as part of the information gathering and research activities component determines the scope of the work to be undertaken in revising or developing a new standard(s).

### ***Description:***

The IAASB follows its Due Process and Working Procedures for the development of a new or revised standard based on an approval project proposal, including:

- Further consultation (e.g., a consultation paper) as necessary.
- Development of an exposure draft and related conforming and consequential amendments.
- Development of changes to address comments received on exposure.
- Finalization of the standard to comply with all Due Process steps.

As deemed appropriate on finalization of a project, a post-implementation review is undertaken as set out in the information gathering and research activities component to determine whether the changes have met the objectives that had been set for revising the standard or developing a new standard.

### ***Responsibility and Action:***

A Task Force is set up for the purpose of developing the new or revised standard (with consideration given to continuity from the working group that developed the project proposal). Members of the Task Force are selected from Board Members, Technical Advisors or others with relevant expertise as needed. Each project is supported by one or two staff depending on the nature and size of the project.

### ***Outputs:***

A new or revised standard(s).

### ***Timing:***

The development of a new or a broadly revised standard ordinarily takes between 2 to 4 years for less significant project and 3 to 5 years for more significant projects, depending on the nature of the topic and the standard being contemplated. Post-implementation reviews, as appropriate, are undertaken 2-3 years after the effective date of a new or revised standard.

## Section III—Narrow Scope Maintenance of Standards

### ***Purpose:***

The narrow scope maintenance of standards is intended to achieve a limited number of targeted changes to either a single standard or across multiple standards.

### ***Description:***

To proceed with a narrow scope maintenance project, the IAASB follows the Due Process and Working Procedures.

The criteria to assess the need for a narrow scope maintenance project include:

- a) An urgent need for change to the IAASB's International Pronouncements. i.e., that waiting for a full-scope revision of the standard is not in the public interest; and
- b) Considering the IAASB's overall priorities, a matter requires a standard-setting response (rather than non-authoritative material) but does not require a full scope revision of one or more International Pronouncements.

Narrow scope maintenance projects may clarify the IAASB's intent when a pronouncement is unclear but are not intended to amend the principles on which an International Pronouncement is based. Narrow scope maintenance projects may also be used for conforming and consequential amendments where they do not form part of an active IAASB project (for example, to make relevant changes to the IAASB's standards arising from a change(s) made to the IESBA Code). Due to the urgency and narrow scope, such projects may move quickly through the categories set out in Section I of this paper.

### ***Responsibility and Action:***

Standard-setting actions in this component are designated when a topic has transited through the "Information Gathering and Research Activities" component, although that may be a quick process. The standard-setting actions follow the same due process as would be the case for development of a new or revised standard as set out in Section II.

The creation of a Task Force to develop the changes is dependent on the nature of the changes to be made. The Technical Director and the IAASB Chair (or Deputy Chair) will need to agree whether a Task Force is needed, and this decision will need to be ratified by the Planning Committee. Staff supports the development of the changes.

### ***Outputs:***

Amendments to existing International Pronouncements.

### ***Timing:***

Ordinarily, the standard-setting phase of a narrow scope amendment project should be complete in 12–18 months.

## Section IV—Activities to Support Implementation of the IAASB’s Standards

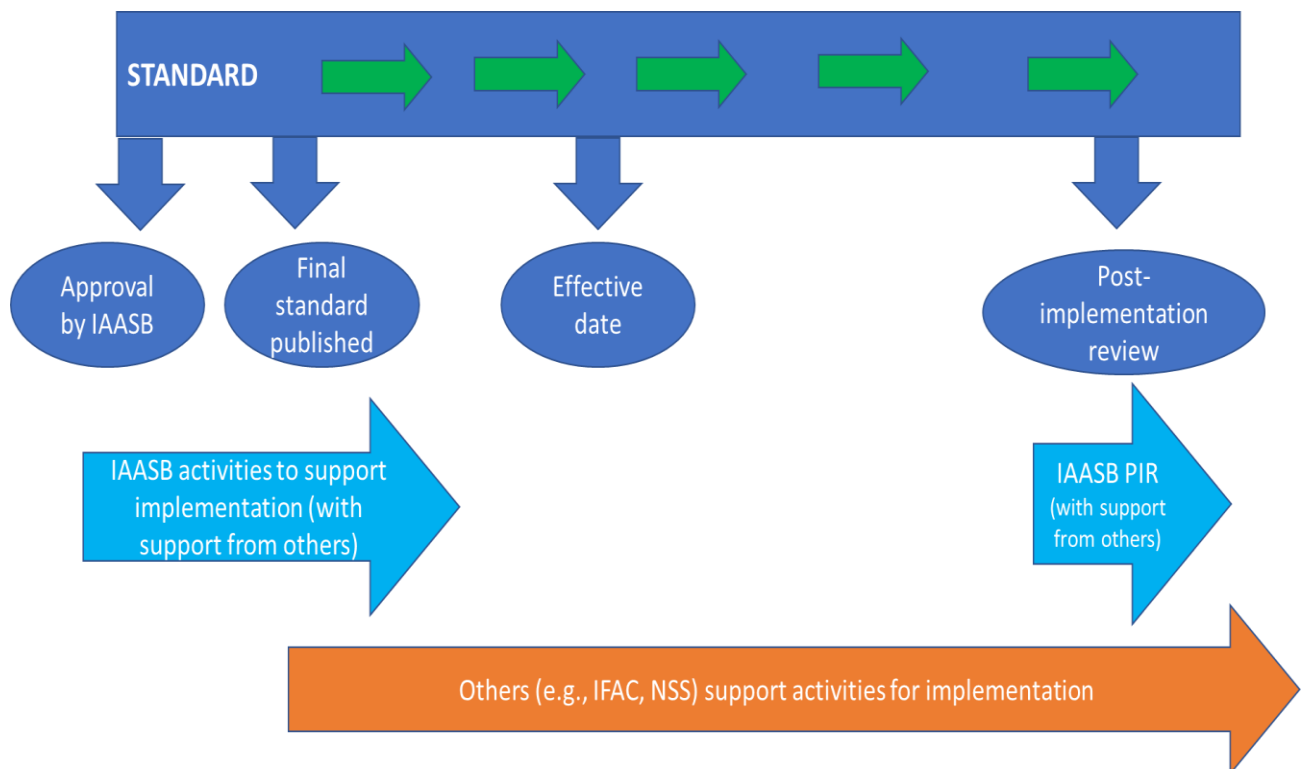
This section distinguishes between two categories of activities to support implementation of the IAASB’s Standards which are non-authoritative in nature: First-Time Implementation Support Activities (**see A**) and Non-Authoritative Support Materials (**see B**).

All materials that are non-authoritative in nature are not part of the IAASB’s International Standards.<sup>4</sup> These materials do not impose additional requirements on practitioners beyond those included in the IAASB’s International Standards, nor do they change the firm’s or practitioner’s responsibility to comply with all standards and requirements relevant to the circumstances or to the engagement. These materials also are appropriately caveated to indicate their authority and purpose.

### A. *First-Time Implementation Support Activities*

#### **Purpose**

To assist with the effective implementation of new and revised standards in the initial period after a final standard is published. These activities are aimed at supporting the proper implementation, and consistent application, of the IAASB’s International Standards globally by drawing on the deliberations, viewpoints and basis for decisions made by the Board regarding the relevant standard and communicating these in a practical and useful way.



<sup>4</sup> See **Appendix 1** for a detailed description.

The IAASB's activities in this area always have to be carefully balanced in terms of the priorities and demands of its core standard setting activities and the capacity of the Board, individual Board members and IAASB Staff.

### **Description**

The IAASB's work does not stop once a new or revised standard is issued—the IAASB has a responsibility to help with facilitating that the changes from new and revised standards are consistently and properly implemented. Although broader, or additional, guidance may be needed when the IAASB's standards are used, the IAASB's greatest value with regard to the application of its standards is when new changes are published.

The IAASB may also look to others (such as IFAC or NSS) to collaborate on these initial support activities. The IAASB thereafter looks to others to support further implementation through the development of guidance on a more ongoing basis.

### **Responsibility and Action**

Initial responsibility for determining the appropriate first-time implementation activities related to a new or revised standard is with the Task Force Chair for the relevant project and senior IAASB Staff.

An implementation support plan for a new or revised standard should be established shortly after finalization of a standard, and agreed with the IAASB Chair and Technical Director. The format and content of the plan varies based on the nature, scope and expected impact of different projects (including specific stakeholder needs). For example, the plan for a 'major' standard-setting project may be more comprehensive and contain more elements (or products) compared to a relatively smaller project for which the first-time implementation activities only include a Basis for Conclusions document and General Fact Sheet.

The development work is ordinarily undertaken by the relevant project Staff in consultation with the Task Force Chair (and other members of the Task Force, as appropriate) – there is no requirement for the establishment of a separate implementation working group. However, an implementation working group may be established on recommendation by the Task Force Chair and if agreed with the IAASB Chair and Technical Director (or the Technical Director in consultation with the IAASB Chair may determine that an implementation working group is appropriate in the circumstances).

### **Outputs**

In relation to any new or revised standard that has been issued, the first-time implementation activities **shall include:**

- A Basis for Conclusions Document; and

Due Process (paragraph 26) requires that for each final standard, the IAASB issues a separate document explaining its basis for conclusions with respect to comments received on an exposure draft. The Basis for Conclusions document is not subject to voting approval by the IAASB and, therefore, does not constitute part of the final standard and is non-authoritative.

- A General Fact Sheet

This fact sheet may have different headings to convey an introduction to the standard that has been issued, or an overall summary or overview of the particular standard. The purpose is to provide

stakeholders with an easy-to-use reference source to facilitate their high-level understanding of the newly released standard and general context for detailed reading and analysis of the standard.

The first-time implementation activities in relation to a new or revised standard **also may include** one or more of the following:

- **First-Time Implementation Guide**

The primary purpose of this guide is to highlight the significant changes in a new or revised standard from the extant standard, with further explanation of new concepts and the functioning of, and relationship between, key requirements (as appropriate). If a standard is new, the primary purpose is to highlight the scope, context and objectives of the new standard, linkages to other standards, and further explanation of key concepts, the auditor's or practitioner's responsibilities and the functioning of, and relationship between, key requirements (as appropriate).

- **Other Fact Sheets**

Facts Sheets are intended to be concise, easy-to-read, factual reference sources that provide a high-level summary or overview of content. Other than the General Fact Sheet (above), other fact sheets may be used to address specific topics or themes within a standard (often because those proved to be more challenging during the development of the standard or they represent a particular area(s) of interest to stakeholders).

- **Staff Publications, such as Questions and Answers (or FAQs), flow charts, examples or illustrations, diagrams, presentations (including multimedia presentations), etc.**

- **Webinars or Videos**

To deliver much of the same content that has been referred to above (or supplemental content), through a different medium that allows for more (or easier) explanation, illustration and participation. Stakeholders such as NSS and professional accountancy organizations may utilize the opportunity of a webinar or video to augment their adoption and implementation activities to a wide range of their constituents.

- **Focused Education Sessions or Presentations**

These are more comprehensive than webinars or videos (above) and may comprise one or a series of session(s) or presentation(s) that is normally targeted at representatives from, for example, NSS, audit oversight bodies, firms or professional accountancy organizations to upskill them to further engage with their constituents as part of awareness or training initiatives.

### ***Development and Clearance for Issue***

Taking into account that the development of first-time implementation activities follow immediately after the issuance of a final new or revised standard, the following shall apply:

- Development is undertaken by the relevant project Staff in consultation with the Task Force Chair (the Task Chair may decide whether to involve the full Task Force or certain members of the Task Force or other Board members (in consultation with Senior Staff));
- Although not required, the development of certain materials may include obtaining external expertise (including to review materials, as appropriate);

- Review by Deputy Director who has oversight responsibility;
- The Task Force Chair recommends the issue of the material once finalized; and
- The material is cleared for issue by the Technical Director and the IAASB Chair or Deputy Chair.

In addition to the above steps, the development of a **Basis for Conclusions** document shall also involve circulating the final proposed document electronically to the Board for fatal flaw review – Board members should raise any fatal flaw comments or indicate that they don't have any fatal flaw comments; non-responses are deemed to indicate "no fatal flaws". Fatal flaw comments are followed-up and resolved by IAASB Staff in consultation with the Task Force Chair.

### ***Timing***

First-time implementation activities related to new and revised standards are expected to be undertaken in the period immediately following finalization of a new or revised standard, where applicable (i.e., ordinarily a period of 6 to 9 months after approval of a new or revised standard).

## ***B. Non-Authoritative Support Materials***

### ***Purpose***

To address a specific or targeted issue (including, as applicable, related to a specific industry or other particular context) to contribute to the proper and consistent implementation and application of the IAASB's International Standards where a specific challenge(s) could be addressed through such material without the need for standard-setting activities.

### ***Description***

The IAASB recognizes that over time, because of developments in the environment within which audit, review, other assurance, or related services are provided, specific challenges may arise regarding the application of one or more standards, and that in certain circumstances a solution other than standard-setting may be better placed to provide guidance and practical assistance to adopters and users of the IAASB's International Standards.

The IAASB may also look to others (such as IFAC or NSS) to collaborate on certain non-authoritative support materials. Others also have an important role to play to support proper implementation and application of standards through the development of guidance on an ongoing basis.

### ***Responsibility and Action***

The need for development of specific non-authoritative support material(s) may be determined from different sources, such as:

- Information-gathering and research activities (see **Section I**);
- The revision or development of a standard(s) (see **Sections II and III**);
- Outreach activities, a request from stakeholders / a stakeholder group or other consultation; or
- A request from the IAASB Chair, IAASB Planning Committee or one or more IAASB Members.
- Ongoing scanning of the environment (i.e., being alert to developments or issues in the broader ecosystem).

The decision to proceed with the development of specific non-authoritative support material(s) is made by the Technical Director with concurrence by the IAASB Chair or Deputy Chair (which is based on their judgement in the circumstances). The IAASB Chair also has discretion to consult with the IAASB Planning Committee or the Board in this regard. The decision to undertake certain work includes designation of which 'channel' for development and clearance for issue of the non-authoritative support material applies (see below for further detail).

## **Outputs**

Non-authoritative support materials may include:

- **International Practice Notes**

International Practice Notes provide practical assistance to practitioners that are directly related to a targeted topic(s) addressed in the IAASB's International Standards and the (special) considerations around the application of one or more standards in relation to that topic(s) (i.e., how the topic(s) may be approached or addressed in applying the requirements of the standard(s)). The IAASB may issue International Practice Notes in relation to any of its Engagement Standards.<sup>5</sup> International Practice Notes are intended to be disseminated by those responsible for national standards or used in developing corresponding national material. They also provide material that firms can use in developing their training programs and internal guidance.

- **Non-Authoritative Guidance Documents**

These Guidance documents (or Guides) serve much the same overarching purpose as International Practice Notes but are ordinarily broader in their focus and scope in addressing a topic or theme or type of engagement. Guidance documents are written in a different style that allows for 'free' explanation and simpler language, providing more contextual or background information, and more flexibility in the use of examples or illustrations, compared to International Practice notes. The latter follow a style that is closer to that of the International Standards and apply the same (or much the same) drafting principles and guidelines. In addition, there is greater formality in terms of the development and approval process of an International Practice Note (see "Development and Clearance for Issue", below). International Practice Notes are included in the IAASB Handbook, while Non-Authoritative Guidance documents are not.

- **Staff Practice Alerts**

Staff Practice Alerts (or staff publications more broadly) are generally used to help raise practitioners' awareness of significant new or emerging issues by referring to existing requirements and application material, or to direct practitioners' attention to relevant provisions of the IAASB International Standards. The IAASB may issue Staff Practice Alerts as they relate to any of the categories of International Standards, for example, a Staff Audit Practice Alert or a Staff Assurance Practice Alert.

- **Other Staff Publications, such as Questions and Answers (or FAQs), flow charts, examples or illustrations, diagrams, presentations (including multimedia presentations), etc.**

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<sup>5</sup> The IAASB may issue International Auditing Practice Notes (IAPNs), International Review Engagement Practice Notes (IREPNs), International Assurance Engagement Practice Notes (IAEPNs) and International Related Services Practice Notes (IRSPNs) (see the Preface, paragraphs 21-23).

- Task Force or Working Group Publications

These publications can be used to provide support to stakeholders by explaining or elaborating on a specific topic or theme, or aspects thereof, addressed in a standard(s) or across the IAASB's International Standards. This often involves drawing on the deliberations, viewpoints, and input by the Board regarding the development of a standard(s) and, as appropriate, how circumstances may have changed due to evolution in the environment within which audit, review, other assurance, or related services are provided. Task Force or Working Group publications serve much the same purpose as Staff Practice Alerts or other staff publications (see above) but have been prepared by the Task Force or Working Group of an open or ongoing standard setting project, or by a Working Group that has a mandate to develop specific non-authoritative support materials.

- Webinars and Videos

This is the same as described for first-time implementation activities in subsection A, above, but not related to a newly issued standard, but rather as non-authoritative support material in relation to an aspect(s) related to or addressed in a standard(s) that is(are) already effective.

### ***Development and Clearance for Issue***

As non-authoritative support materials do not specifically fall under the IAASB's due process for the development or revision of a standard, one of the 'channels,' set out below, shall apply.

The intention is to allow for flexibility in the process to achieve the appropriate balance between formality and timely delivery of materials, while maintaining quality that is commensurate with the activities and outputs of the IAASB. Such flexibility includes interventions as may be deemed appropriate by the Technical Director or the IAASB Chair or Deputy Chair.

### ***Channels for the development and clearance for issue of non-authoritative support materials***

The channels are progressive in terms of who should be involved in the development of and clearance for issue, such that the work involves a wider range of staff and Board members and, if deemed appropriate, external expertise, as well as additional levels of review and oversight. If applicable, external expertise may come from different sources, including an individual, an organization, a regulator or other body active in a particular field at the national or global level, or a reference group or project advisory panel.



Channels 1 to 4 do not involve the full Board (all steps within a Channel are required, unless otherwise indicated)		
<b>Channel 1</b> [Staff-led]	<b>Channels 1 to 4</b> can be used for any materials, except for Non-Authoritative Guidance Documents and International Practice Notes.	<ul style="list-style-type: none"> <li>▫ Developed and finalized by Staff</li> <li>▫ Reviewed by Deputy Director who has oversight responsibility</li> <li>▫ Cleared for issue by the Technical Director and the IAASB Chair or Deputy Chair</li> </ul>
<b>Channel 2</b> [Staff and individual Board members]		<ul style="list-style-type: none"> <li>▫ All the elements of <b>Channel 1</b>; and</li> <li>▫ Input is obtained from or the material is also reviewed by two or more Board members (selected by Senior Staff in consultation with the IAASB Chair or Deputy Chair)</li> </ul>
<b>Channel 3</b> [Task Force or Working Group]		<ul style="list-style-type: none"> <li>▫ All the elements of <b>Channel 1</b>; however</li> <li>▫ Development is undertaken by a Task Force or Working Group, with the support of Staff; and</li> <li>▫ The Task Force or Working Group Chair recommends the issue of the material once finalized (subject to clearance for issue by the Technical Director and the IAASB Chair (or Deputy Chair))</li> </ul>
<b>Channel 4</b> [Task Force or Working Group, with 'outside' involvement]		<ul style="list-style-type: none"> <li>▫ All the elements of <b>Channel 3</b>; and</li> <li>▫ Involves obtaining input from outside of the Task Force or Working Group – when it is deemed appropriate to involve external expertise (e.g., based on the nature of the subject matter), or to involve an independent Board member(s) or Technical Advisor(s) to provide input or review material</li> </ul>

Channels 5 and 6 involve the full Board (all steps within a Channel are required, unless otherwise indicated)		
<b>Channel 5</b> [Negative clearance by the Board]	<b>Shall</b> apply to Non-Authoritative Guidance Documents, <b>unless</b> Channel 6 is designated to apply to a particular document  <b>May</b> apply to any other non-authoritative support materials (if so designated), except for International Practice Notes	<ul style="list-style-type: none"> <li>▫ Development is undertaken by a Task Force or Working Group, with the support of Staff</li> <li>▫ Reviewed by Deputy Director who has oversight responsibility</li> <li>▫ Although not required, external expertise may be obtained where needed (including to review materials, as appropriate)</li> <li>▫ Circulate material electronically to the Board for “no objection to be published” (this is a negative clearance mechanism, which means that a Board member may choose not to reply if they have no objection – non-responses are to be considered as “no objection”)</li> <li>▫ Objections are followed-up and addressed, as appropriate, by the Task Force or Working Group and Staff (this may include outreach to the member(s) who raised an objection(s))</li> <li>▫ The Task Force or Working Group Chair recommends the issue of the material once finalized, including how they satisfied themselves that objections have been appropriately addressed</li> <li>▫ Cleared for issue by the Technical Director and the IAASB Chair or Deputy Chair</li> </ul>
<b>Channel 6</b> [Progressed through the Board, with approval by the Board]	<b>Shall</b> apply to International Practice Notes <b>May</b> apply to Non-Authoritative Guidance Documents instead of Channel 5 (or to any other non-authoritative support materials, if so designated)	<ul style="list-style-type: none"> <li>▫ Development is undertaken in accordance with the normal Board process for the deliberation and progressing of a project, which shall include the following elements (consistent with, but it is not IAASB Due Process – Due Process is not applicable to non-authoritative materials):</li> </ul>

		<ul style="list-style-type: none"> <li>- Establishment of a Working Group to progress the workstream to a project proposal</li> <li>- Board approval of a project proposal</li> <li>- Development of issues for deliberation by the Board in public sessions (may also include obtaining external expertise to advance the work)</li> <li>- Approval by the Board of the proposed material for public consultation (if it was decided that public consultation is warranted)</li> <li>- If applicable, analysis of comments and development of issues in response to comments received in order to revise the proposed material post-public consultation (may also include obtaining external expertise to advance the work)</li> <li>- Preparing a final version of the proposed materials for the Board's consideration</li> <li>▫ Approval by the Board of the final revised content of the material by affirmative vote of at least two-thirds of Board members in accordance with normal voting procedure</li> <li>▫ Cleared for issue by the Technical Director and the IAASB Chair or Deputy Chair</li> </ul>
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*The consideration of the following may assist in deciding which channel may be appropriate in the circumstances (not intended to be an exhaustive list):*

Subject to the different channels that may be appropriate to different types of materials, other than International Practice Notes (for which Channel 6 is required), the consideration of the following may assist in designating a channel (considered individually or in combination):

- Inherent complexity of subject matter.
- Complexity of the particular challenge(s) or issue(s) or question(s) (i.e., straightforward with a relatively apparent answer or needs exploration, different possibilities or options).
- Extent to which the proposed materials is expected to explain implications for the practitioner or is interpretive.

- Expected impact on practitioner behavior (i.e., messaging, expectations, consequences, distribution).
- Extent of touchpoints beyond the particular engagement involved, for example, if the topic relates to an audit engagement, the extent to which the topic may cross over various aspects of the financial reporting ecosystem, e.g., touching on broader accounting or governance matters which may be of interest to or prompt further interaction with stakeholders.
- Risk that the guidance may be anchored in terms of a particular approach or method.
- Extent to which pre-existing material is to be used (including collaboration with others).
- Formality of the guidance, e.g., in terms of the issue being addressed and the stakeholders or organizations that may be interested in or involved or associated with the issue (which may include, for example, a preference for a certain level of scrutiny).

### ***Timing***

The process through which a particular non-authoritative support material proceeds influences the time needed for development of the material and the review process needed.

## Non-Authoritative Materials

“Non-authoritative materials” are materials outside of the IAASB’s Engagement Standards<sup>6</sup> and Quality Management Standards<sup>7</sup> (Preface, paragraphs 5-10).<sup>8</sup> Authoritative documents or materials (i.e., the IAASB’s Engagement Standards and Quality Management Standards) are subject to the IAASB’s [Due Process and Operating Procedures](#) (due process) as indicated in the IAASB’s [Terms of Reference](#), whereas non-authoritative materials are not. Section IV of the Framework sets out the types of documents, and policies and procedures for the IAASB’s non-authoritative materials.

*Other materials which are also non-authoritative in nature, not included in the Framework.*

The following materials or documents are also non-authoritative in nature, but are **not** within the scope of the Framework, since their purpose do not primarily and directly relate to supporting the consistent implementation and application of the IAASB’s International Standards (i.e., they do not fulfil the function of implementation support activities as described in Section IV of the Framework):

- The Preface
- A Framework for Audit Quality: Key Elements that Creates and Environment for Audit Quality
- International Framework for Assurance Engagements

**The above three documents** are overarching or foundational in nature, to facilitate, respectively, an understanding of the scope and authority of the pronouncements the IAASB issues, awareness of and greater dialogue between stakeholders on the key elements of audit quality, and the elements and objectives of an assurance engagement and the engagements to which the IAASB’s Assurance Standards<sup>9</sup> apply. Although not required, it has become practice that revisions of these documents follow the IAASB’s due process, except for the step requiring approval that due process has been followed by the PIOB (i.e., PIOB oversight is not required).

- The IAASB Glossary of Terms (the Glossary)

The Glossary contains a complete listing of terms defined in the IAASB’s International Standards. It also includes, at the request of the Board, descriptions of other terms found in the IAASB’s International Standards to assist in common and consistent interpretation and translation. The Glossary is compiled and updated by IAASB Staff as part of the process to update the IAASB Handbook.

- Documents or materials utilized for consultation purposes or to provide feedback on consultations, or to provide an update or feedback in relation to an ongoing standard-setting project.

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<sup>6</sup> Engagement Standards comprise International Standards on Auditing (ISAs), International Standards on Review Engagements (ISREs), International Standards on Assurance Engagements (ISAEs) and International Standards on Related Services (ISRSs). ISAs, ISREs and ISAEs may also collectively be referred to as the IAASB’s Assurance Standards.

<sup>7</sup> Comprise International Standards on Quality Management (ISQMs).

<sup>8</sup> Collectively, the IAASB’s Engagement Standards and Quality Management Standards are referred to as the IAASB’s International Standards.

<sup>9</sup> See footnote 6.

These may include, for example (although different names or descriptions may be used), a Discussion Paper, Consultation Paper, Request for Input, Stakeholder Survey, a Feedback Statement in relation to responses to any of the former or providing feedback or a summary of takeaways following other types of consultation (e.g., a roundtable or a public forum). In addition, a Working Group or Task Force may also decide to issue a Project Update or similar communicate to inform stakeholders of the status and progress of work (in general or in relation to specific issues being advanced). These documents or materials are developed by a Working Group established for purposes of undertaking information gathering and research in relation to a designated workstream / project, or by a Task Force for an open or ongoing standard setting project.<sup>10</sup> Alternatively, in the absence of a Working Group or Task Force, the work is undertaken by IAASB Staff. Although not required, the IAASB Chair may decide (including on advice from the Technical Director or Working Group or Task Force Chair or Deputy Chair) to obtain input from the full Board in public session or offline before a document or material is finalized and cleared for issue.

- Materials or activities that are aimed at raising awareness of and facilitating responses to an Exposure Draft or other public consultation, for example, a webinar or video, or other supplemental material.

These materials or activities are more akin to outreach activities and their content would be factual based on the Exposure Draft or other consultation that has been issued. Therefore, it is appropriate that the development and presentation (as may be applicable) is undertaken by the relevant Working Group or Task Force (or members thereof) or project or senior IAASB Staff.

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<sup>10</sup> In terms of the IAASB's due process, consultation in a manner as indicated by these documents or materials may be undertaken at any stage within the project cycle, before or after a draft international standard is issued for public exposure.