

RESPONSE TEMPLATE FOR EXPOSURE DRAFT OF PROPOSED ISSA 5000, GENERAL REQUIREMENTS FOR SUSTAINABILITY ASSURANCE ENGAGEMENTS

Guide for Respondents

Comments are requested by **December 1, 2023**. *Note that requests for extensions of time cannot be accommodated due to the accelerated timeline for finalization of this proposed standard.*

This template is for providing comments on the Exposure Draft of proposed International Standard on Sustainability Assurance Engagements™ (ISSA) 5000, *General Requirements for Sustainability Assurance Engagements* (ED-5000), in response to the questions set out in the Explanatory Memorandum to ED-5000. It also allows for respondent details, demographics and other comments to be provided. Use of the template will facilitate the IAASB's automated collation of the responses.

You may respond to all questions or only selected questions.

To assist our consideration of your comments, please:

- For each question, start by indicating your overall response using the drop-down menu under each question. Then below that include any detailed comments, as indicated.
- When providing comments:
 - Respond directly to the questions.
 - Provide the rationale for your answers. If you disagree with the proposals in ED-5000, please provide specific reasons for your disagreement and specific suggestions for changes that may be needed to the requirements, application material or appendices. If you agree with the proposals, it will be helpful for the IAASB to be made aware of this view.
 - Identify the specific aspects of ED-5000 that your response relates to, for example, by reference to sections, headings or specific paragraphs in ED-5000.
 - Avoid inserting tables or text boxes in the template when providing your responses to the questions because this will complicate the automated collation of the responses.
- Submit your comments, using the response template only, without a covering letter or any summary of your key issues, instead identify any key issues, as far as possible, in your responses to the questions.

The response template provides the opportunity to provide details about your organization and, should you choose to do so, any other matters not raised in specific questions that you wish to place on the public record. All responses will be considered a matter of public record and will ultimately be posted on the IAASB website.

Use the "**Submit Comment**" button on the [ED-5000 webpage](#) to upload the completed template.

Responses to IAASB’s Request for Comments in the Explanatory Memorandum for ED-5000, General Requirements for Sustainability Assurance Engagements

PART A: Respondent Details and Demographic information

Your organization’s name (or your name if you are making a submission in your personal capacity)	Nexia International
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	Paul Ginman
Name(s) of contact(s) for this submission (or leave blank if the same as above)	
E-mail address(es) of contact(s)	Paul.ginman@nexia.com
Geographical profile that best represents your situation (i.e., from which geographical perspective are you providing feedback on ED-5000). Select the most appropriate option.	Global
	If “Other”, please clarify
The stakeholder group to which you belong (i.e., from which perspective are you providing feedback on ED-5000). Select the most appropriate option.	Assurance practitioner or firm - accounting profession
	Network of accounting firms
Should you choose to do so, you may include information about your organization (or yourself, as applicable).	Nexia is a leading, global network of independent accounting and consulting firms, providing a comprehensive portfolio of audit, accountancy, tax and advisory services.

Should you choose to do so, you may provide overall views or additional background to your submission. **Please note that this is optional.** The IAASB’s preference is that you incorporate all your views in your comments to the questions (also, the last question in Part B allows for raising any other matters in relation to ED-5000).

Information, if any, not already included in responding to the questions in Parts B and C:

PART B: Responses to Questions in in the Explanatory Memorandum for ED-5000

For each question, please start with your overall response by selecting one of the items in the drop-down list under the question. Provide your detailed comments, if any, below as indicated.

Overall Questions

1. Do you agree that ED-5000, as an overarching standard, can be applied for each of the items described in paragraph 14 of this EM to provide a global baseline for sustainability assurance engagements? If not, please specify the item(s) from paragraph 14 to which your detailed comments, if any, relate (use a heading for each relevant item).

(See Explanatory Memorandum Section 1-A, paragraph 14)

Overall response: [Neither agree/disagree, but see comments below](#)

Detailed comments (if any):

We support the concept of a single set of standards, but overall, due to the ever-evolving nature of what is and what is not “sustainability,” we have concerns that the ED may become partially outdated relatively quickly and/or may become less useful due to jurisdictional variants.

Also, given the large number of non-accounting information that may be present in a sustainability report, we encourage the IAASB to consider allowing practitioners to perform very limited procedures or scope out altogether certain information. Given the multiple parties involved in sustainability information, some users may only desire reasonable or limited assurance on certain parts of a sustainability report. This concept is more expansive than other information as used in ISA 720. Such flexibility, along with appropriate reporting transparency, would allow users to decide what levels of assurance, reasonable, limited, or in some cases, none, are necessary on certain parts of a sustainability information that feeds into other sustainability information subject to assurance. In other words, the practitioners would, in some circumstances, be providing assurance subject to the transparent disclosure that certain inputs were not audited by the practitioner (or in some circumstances, by anyone).

As a general comparison, the AICPA Auditing Standards Board promulgated a similar concept regarding investments in ERISA Section 103(a)(3)(c) audits. Practitioners have limited responsibility on such information as indicated in AU-C 703, .29 - .35, .103g, and .103h, and reported on in Illustration 3.

Public Interest Responsiveness

2. Do you agree that the proposals in ED-5000 are responsive to the public interest, considering the qualitative standard-setting characteristics and standard-setting action in the project proposal? If not, why not?

(See Explanatory Memorandum Sections 1-B, and Appendix)

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

While we believe the ED addresses standard-setting characteristics of comprehensiveness, relevance, scalability and timeliness, we have concerns regarding the evolving nature of sustainability and the evolving needs of users. Also, regarding “implementability,” we have significant concerns regarding the ability of

non-accountant assurance practitioners to fully apply the standards. Hence, we offer up the ability to “scope out” or perform limited procedures regarding certain elements. See our response to Question 1.

Specific Questions

Applicability of ED-5000 and the Relationship with ISAE 3410

3. Is the scope and applicability of ED-5000 clear, including when ISAE 3410 should be applied rather than ED-5000? If not, how could the scope be made clearer?

(See Explanatory Memorandum Section 1-C)

Overall response: [No, with comments below](#)

Detailed comments (if any):

To reduce long-term confusion, particularly as new practitioners enter sustainability assurance, we recommend ISAE 3410 be incorporated and adapted into the ISSA 5000 series.

Relevant Ethical Requirements and Quality Management Standards

4. Is ED-5000 sufficiently clear about the concept of “at least as demanding” as the IESBA Code regarding relevant ethical requirements for assurance engagements, and ISQM 1 regarding a firm’s responsibility for its system of quality management? If not, what suggestions do you have for additional application material to make it clearer?

(See Explanatory Memorandum Section 1-D)

Overall response: [No, with comments below](#)

Detailed comments (if any):

While the concept of “at least as demanding” is not new, ISQM 1 is relatively new. While A8 of the ED does provide some guidance specific to ISQM 1, the guidance is brief and likely open to noticeable interpretation and diversity in practice. We suggest the quality management guidance as to “at least as demanding” be more akin to what is in A44 – A49 specific to IESBA. However, although guidance on “at least as demanding” specific to IESBA is more robust, in practice we have concerns the guidance is not prescriptive enough.

Given the relatively new area of sustainability reporting, we suggest the final standard require the practitioner to disclose regarding IESBA and ISQM 1 (1) whether the IESBA Code/ISQM 1 was adhered to, and if not, what was, and (2) that the standards adhered to, if any, are different. Illustrative wording in grey for consideration is below:

We are independent of the Company in accordance with the [name of relevant independence requirements] issued by the [Standard Setting Body] ([Independence Requirements]), which is an independence code other than the *International Code of Ethics for Professional Accountants (including International Independence Standards)* issued by the International Ethics Standards Board for Accountants. Together with the ethical requirements that are relevant to our assurance engagement in [jurisdiction], we have fulfilled our other ethical responsibilities in accordance with these requirements and the [Independence Requirements].

Our firm applies [name of relevant quality control standards], which is a quality standard other than International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*. Under [name of relevant quality control standards], we maintain a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

This type of transparency will be in the public interest and if regulators or other users desire IESBA/ISQM 1, they will demand as such thus creating a market condition driving practitioners and engaging parties.

Definitions of Sustainability Information and Sustainability Matters

5. Do you support the definitions of sustainability information and sustainability matters in ED-5000? If not, what suggestions do you have to make the definitions clearer?

(See Explanatory Memorandum Section 1-E, paras. 27-32)

Overall response: [No, with comments below](#)

Detailed comments (if any):

“Sustainability matters”

We noted the definition of sustainability matters, below, and believe the words “economic” and “cultural” should be removed, so as to align with the current “ESG” acronym in use. Also, the word “economic” could be interpreted as to include engagements related to financial statements, thus causing market confusion.

“Sustainability matters – Environmental, social, ~~economic and cultural~~ and governance matters, including:

- i. The impacts of an entity's activities, products and services on the environment, society, ~~or economy or culture~~, or the impacts on the entity, and
- ii. The entity's policies, performance, plans, goals and governance relating to such matters.”

“Sustainability information”

We recommend paragraphs 4 and 17uu be expanded to differentiate between “sustainability information” overall and “sustainability information subject to the assurance engagement.” Such a distinction will provide clarity for practitioners.

6. Is the relationship between sustainability matters, sustainability information and disclosures clear? If not, what suggestions do you have for making it clearer?

(See Explanatory Memorandum Section 1-E, paras. 35-36)

Overall response: [Neither yes/no, but see comments below](#)

Detailed comments (if any):

We believe the proposed modifications we noted in our response to Question 5 will help make the relationship appropriately clearer at this time.

Differentiation of Limited Assurance and Reasonable Assurance

7. Does ED-5000 provide an appropriate basis for performing both limited assurance and reasonable assurance engagements by appropriately addressing and differentiating the work effort between limited and reasonable assurance for relevant elements of the assurance engagement? If not, what do you propose and why?

(See Explanatory Memorandum Section 1-F, paras. 45-48)

Overall response: [No, with comments below](#)

Detailed comments (if any):

We have concerns that the differences in both performance and reporting requirements are not sufficiently articulated. Please see our response to Question 17. Even if further clarified in the final standard itself, we believe outreach to users is likely necessary, particularly given the nascent nature of sustainability reporting overall and how subject matters and users' concerns/non-concerns will likely evolve in the next few years.

Overall though, we commend the IAASB for using the terms "reasonable assurance" and "limited assurance" as the use of both terms will help users, at least on a high level, understand one is less than the other.

Preliminary Knowledge of the Engagement Circumstances, Including the Scope of the Engagement

8. Is ED-5000 sufficiently clear about the practitioner's responsibility to obtain a preliminary knowledge about the sustainability information expected to be reported and the scope of the proposed assurance engagement? If not, how could the requirements be made clearer?

(See Explanatory Memorandum Section 1-F, para. 51)

Overall response: [Neither yes/no, but see comments below](#)

Detailed comments (if any):

While apparently sufficiently clear at this time, we have concerns that additional application guidance will become necessary as the nature of sustainability evolves. A robust post implementation review will be necessary.

9. Does ED-5000 appropriately address the practitioner's consideration of the entity's "materiality process" to identify topics and aspects of topics to be reported? If not, what approach do you suggest and why?

(See Explanatory Memorandum Section 1-F, paras. 52-55)

Overall response: [No response](#)

Detailed comments (if any):

Suitability and Availability of Criteria

10. Does ED-5000 appropriately address the practitioner’s evaluation of the suitability and availability of the criteria used by the entity in preparing the sustainability information? If not, what do you propose and why?

(See Explanatory Memorandum Section 1-F, paras. 56-58)

Overall response: [No response](#)

Detailed comments (if any):

11. Does ED-5000 appropriately address the notion of “double materiality” in a framework-neutral way, including how this differs from the practitioner’s consideration or determination of materiality? If not, what do you propose and why?

(See Explanatory Memorandum Section 1-F, paras. 59-60 and 68)

Overall response: [No response](#)

Detailed comments (if any):

Materiality

12. Do you agree with the approach in ED-5000 for the practitioner to consider materiality for qualitative disclosures and determine materiality (including performance materiality) for quantitative disclosures? If not, what do you propose and why?

(See Explanatory Memorandum Section 1-F, paras. 65-74)

Overall response: [Neither agree/disagree, but see comments below](#)

Detailed comments (if any):

Overall, while the approach in the ED for the practitioner to consider materiality for qualitative disclosures and determine materiality (including performance materiality) for quantitative disclosures appears clear, we believe there may be operational issues particularly when there are various different metrics and varying information needs of intended users that are not comparable (e.g., not all USD amounts in a GAAP financial statement for example).

We believe the “shall consider materiality” in ISAE 3000.44 may allow for an appropriate principles-based approach given the high variability in the nature of the subject matter.

Understanding the Entity's System of Internal Control

13. Do you agree with the differentiation in the approach in ED-5000 for obtaining an understanding of the entity's system of internal control for limited and reasonable assurance engagements? If not, what suggestions do you have for making the differentiation clearer and why?

(See Explanatory Memorandum Section 1-F, paras. 75-81)

Overall response: [Disagree, with comments below](#)

Detailed comments (if any):

We believe the requirements will be difficult to operationalize. While the Explanatory Memorandum points to seemingly analogous requirements in ISAE 3410, we believe when broader subject matters are considered under ISSA 5000, unintended consequences may occur in terms of significant diversity in practice among practitioners and amongst different regulators between and inside different jurisdictions.

Using the Work of Practitioner's Experts or Other Practitioners

14. When the practitioner decides that it is necessary to use the work of a firm other than the practitioner's firm, is ED-5000 clear about when such firm(s) and the individuals from that firm(s) are members of the engagement team, or are "another practitioner" and not members of the engagement team? If not, what suggestions do you have for making this clearer?

(See Explanatory Memorandum Section 1-G, paras. 82-87)

Overall response: [Yes, with comments below](#)

Detailed comments (if any):

We believe the ED is clear about when a firm and individuals from that firm are members of the engagement or are "another practitioner."

15. Are the requirements in ED-5000 for using the work of a practitioner's external expert or another practitioner clear and capable of consistent implementation? If not, how could the requirements be made clearer?

(See Explanatory Memorandum Section 1-G, paras. 88-93)

Overall response: [No, with comments below](#)

Detailed comments (if any):

We do not believe the requirements in the ED for using the work of a practitioner's external expert or another practitioner are clear or capable of consistent implementation. Sustainability information is very broad in its nature and continues to evolve as is the involvement of external experts. We recommend the IAASB provide more extensive application guidance and examples to provide guidance to practitioners and give materials for practitioners to use when interacting with other practitioners and external experts, particularly those who are new to the assurance environment.

Estimates and Forward-Looking Information

16. Do you agree with the approach to the requirements in ED-5000 related to estimates and forward-looking information? If not, what do you propose and why?

(See Explanatory Memorandum Section 1-G, paras. 94-97)

Overall response: [Neither agree/disagree, but see comments below](#)

Detailed comments (if any):

While we agree with the inclusion of elements of ISA 540, given the evolving nature of sustainability information, extensive application guidance and development of separate topic-specific ISSA for estimates and forward-looking information are likely appropriate.

Risk Procedures for a Limited Assurance Engagement

17. Do you support the approach in ED-5000 to require the practitioner to design and perform risk procedures in a limited assurance engagement sufficient to identify disclosures where material misstatements are likely to arise, rather than to identify and assess the risks of material misstatement as is done for a reasonable assurance engagement? If not, what approach would you suggest and why?

(See Explanatory Memorandum Section 1-G, paras. 98-101)

Overall response: [Neither agree/disagree, but see comments below](#)

Detailed comments (if any):

At this time, we do not agree with the proposed requirement for the practitioner to design and perform risk procedures in a limited assurance engagement as described in Question 17.

Performance

An experienced practitioner may note the nuances of A354L, where the ED notes “the practitioner is not required to identify and assess risks of material misstatement at the assertion level for each disclosure. However, the practitioner may find it useful to use assertions to identify disclosures where material misstatements are likely to arise;” however, without substantial further guidance, noticeable diversity in practice between jurisdictions, and within jurisdictions, will likely develop without more guidance.

We suggest instead an approach similar to AT-C 210, *Review Engagements*, which focuses more on the substance of what is to be done and does not explicitly align with the “risk assessment” terminology used in reasonable assurance (audit/examination) engagements. Select extracts are below and, when combined with additional subject-matter specific guidance, may be clearer for practitioners:

Procedures to Be Performed to Obtain Limited Assurance

.17 To obtain limited assurance, the practitioner should obtain sufficient appropriate review evidence to reduce attestation risk to a level that is acceptable in the circumstances of the engagement as a basis for expressing a conclusion about whether the practitioner is aware of any material modifications that should be made to the subject matter in order for it to be in accordance with (or based on) the criteria, or the assertion, in order for it to be fairly stated.

.18 Based on the practitioner’s understanding obtained pursuant to paragraph .13¹, the practitioner should design and perform procedures to obtain limited assurance to support the practitioner’s conclusion. In doing so, the practitioner should identify and place increased focus on those areas in which the practitioner believes there are increased risks that the subject matter may be materially misstated. Inquiry procedures alone are not sufficient to obtain limited assurance. (Ref: par. .A25–.A30)

Reporting

For users, the proposed slight nuance in explanations as to what is a “reasonable assurance” engagement and what is in a “limited assurance” engagement will not be transparent to users. Illustration 3 lists out the objectives of a combined reasonable assurance and limited assurance engagement and we believe certain users will struggle with the nuance:

Practitioner’s Responsibilities

...

As part of both limited and reasonable assurance engagements in accordance with ISSA 5000, we exercise professional judgment and maintain professional skepticism throughout the engagement. We also:

(a) For a reasonable assurance engagement:

- Perform risk procedures, including obtaining an understanding of internal control relevant to the engagement, to identify and assess the risks of material misstatement, whether due to fraud or error, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control.
- Design and perform procedures responsive to the assessed risks of material misstatement of the disclosures in the Information RA. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(b) For a limited assurance engagement:

- Perform risk procedures, including obtaining an understanding of internal control relevant to the engagement, to identify disclosures where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the entity’s internal control.
- Design and perform procedures responsive to disclosures in the Information LA where material misstatements are likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

¹ AT-C 210.13 The practitioner should obtain an understanding of the subject matter and other engagement circumstances sufficient to do the following: (Ref: par. .A16)

a. Enable the practitioner to identify areas in which a material misstatement is likely to arise (Ref: par. .A17)

b. Provide a basis for designing and performing procedures to address the areas identified in item (a) and to obtain limited assurance about whether any material modifications should be made to the subject matter in order for it to be in accordance with (or based on) the criteria, or the assertion, in order for it to be fairly stated

Such a slight nuance in wording between “responsive to the assessed risks of material misstatement of the disclosure” and “responsible to disclosures...where material misstatements are likely to arise” will likely cause market confusion and not be in the public interest.

We recommend the “reasonable assurance”-style wording be removed and wording that is noticeably different inserted to further call attention to users that this is not a reasonable assurance engagement. We believe wording similar to the illustrative report in the AICPA’s Guide: “Attestation Engagements on Sustainability Information (Including Greenhouse Gas Emissions Information and Climate-Related Financial Disclosures) (Updated as of December 1, 2022)” is more appropriate and reduces the chance for confusion.

Our review was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to [identify the subject matter, for example, the sustainability report] in order for it to be [presented] in accordance with (or based on) the criteria. The procedures performed in a review vary in nature and timing from and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether [identify the subject matter, for example, the sustainability report] is [presented] in accordance with (or based on) the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

Groups and “Consolidated” Sustainability Information

18. Recognizing that ED-5000 is an overarching standard, do you agree that the principles-based requirements in ED-5000 can be applied for assurance engagements on the sustainability information of groups or in other circumstances when “consolidated” sustainability information is presented by the entity? If not, what do you propose and why?

(See Explanatory Memorandum Section 1-G, paras. 102-107)

Overall response: [Disagree, with comments below](#)

Detailed comments (if any):

We have concerns with how this would be practically applied absent providing principles-based requirements or referencing ISA 600.

Fraud

19. Do you agree that ED-5000 appropriately addresses the topic of fraud (including “greenwashing”) by focusing on the susceptibility of the sustainability information to material misstatement, whether due to fraud or error? If not, what suggestions do you have for increasing the focus on fraud and why?

(See Explanatory Memorandum Section 1-G, paras. 108-110)

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

We believe additional examples will be beneficial, particularly as this level of service and subject matter evolve.

Communication with Those Charged with Governance

20. Do you support the high-level requirement in ED-5000 regarding communication with management, those charged with governance and others, with the related application material on matters that may be appropriate to communicate? If not, what do you propose and why?

(See Explanatory Memorandum Section 1-G, paras. 111-112)

Overall response: [No response](#)

Detailed comments (if any):

Reporting Requirements and the Assurance Report

21. Will the requirements in ED-5000 drive assurance reporting that meets the information needs of users? If not, please be specific about any matters that should not be required to be included in the assurance report, or any additional matters that should be included.

(See Explanatory Memorandum Section 1-G, paras. 116-120, 124-130)

Overall response: [No response](#)

Detailed comments (if any):

22. Do you agree with the approach in ED-5000 of not addressing the concept of “key audit matters” for a sustainability assurance engagement, and instead having the IAASB consider addressing this in a future ISSA? If not, what do you propose and why?

(See Explanatory Memorandum Section 1-G, paras. 121-123)

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

We agree with the approach in ED-5000 of not addressing the concept of KAMs for a sustainability assurance engagement, and instead having the IAASB consider addressing this in a future ISSA. We believe the IAASB should monitor the efforts of this outreach on this ED as well as other forums for the desire, if any, for KAMs. We also believe the nature of KAMs may evolve in the near future regardless; thus considering addressing in the future is appropriate.

23. For limited assurance engagements, is the explanation in the Basis for Conclusion section of the assurance report that the scope and nature of work performed is substantially less than for a reasonable assurance engagement sufficiently prominent? If not, what do you propose and why?
(See *Explanatory Memorandum Section 1-G, para. 131*)

Overall response: [Yes, with comments below](#)

Detailed comments (if any):

Yes, but we refer to our answer to Question 17 above regarding other aspects of the limited assurance report.

Other Matters

24. Are there any public sector considerations that need to be addressed in ED-5000?
(See *Explanatory Memorandum Section 1-I, para. 135*)

Overall response: [No response](#)

Detailed comments (if any):

25. Are there any other matters you would like to raise in relation to ED-5000?

Overall response: [No other matters to raise](#)

Detailed comments (if any):

Part C: Request for General Comments

The IAASB is also seeking comments on the matters set out below:

26. Translations—Recognizing that many respondents may intend to translate the final ISSA for adoption in their own environments, the IAASB welcomes comment on potential translation issues respondents note in reviewing ED-5000.

Overall response: [No response](#)

Detailed comments (if any):

27. Effective Date—As explained in paragraph 138 of Section 1-I – Other Matters, the IAASB believes that an appropriate effective date for the standard would be for assurance engagements on

sustainability information reported for periods beginning or as at a specific date approximately 18 months after approval of the final standard. Earlier application would be permitted and encouraged. Do you agree that this would provide a sufficient period to support effective implementation of the ISSA. If not, what do you propose and why?

Overall response: [Disagree, with comments below](#)

Detailed comments (if any):

We believe an implementation date of 24 – 36 months after approval of the final standard will be necessary. Such will be necessary for the needs of users to be more well understood and for accountants, other professionals, and third-party providers supporting firms, to develop beginning-to-end content that will allow high-quality engagements. Early implementation should be permitted.