

Process for Developing a Staff Publication

1. The IAASB is responsible for commissioning a staff publication.
2. In commissioning a staff publication, the IAASB advises staff on matters relevant to the development of the publication. This may include instructing staff on matters which would not be appropriate for inclusion in the publication.
3. For each publication, the IAASB Chair, in consultation with the IAASB Steering Committee and IAASB Technical Director, appoints a small group of IAASB members, and others as appropriate, to advise staff on the development of the publication. This advisory group provides input on technical and drafting matters, and reviews the general quality of the draft publication.
4. Before a staff publication is issued, all IAASB members are provided an opportunity to consider and comment on whether it is consistent with, and does not extend beyond, the authoritative pronouncement to which it relates.
5. Staff, in consultation with the appointed advisory group, is responsible for addressing any substantive concern raised by IAASB members. All IAASB members are then provided an opportunity to consider and comment on how these concerns have been addressed by staff.
6. The IAASB Technical Director, in consultation with the IAASB Chair, is responsible for approving release of a staff publication. Staff publications are made available only on the IAASB's website.