

BACKGROUND NOTE ON ACTION PLANS

Action Plans are developed by IFAC members and associates to address policy matters identified through their responses to the IFAC Compliance Self-Assessment Questionnaire. They form part of a continuous process within the IFAC Member Body Compliance Program to support the ongoing development and improvement of the accountancy profession around the world.

Action Plans are prepared by members and associates for their own use based on the national frameworks, priorities, and processes and challenges specific to each jurisdiction. As such, they will vary in their objectives, content and level of detail, consistent with their differing national environments and stages of development, and will be subject to periodic review and update.

Refer to responses to the Part 1 Assessment of the Regulatory and Standard-Setting Framework Questionnaire and Part 2 SMO Self-Assessment Questionnaire for background information on each member and associate their environment and existing processes. These responses may be viewed at: http://www.ifac.org/ComplianceAssessment/published_surveys.php

Use of Information

Please refer to the Disclaimer published on the Compliance Program website.

ACTION PLAN

IFAC Member/Associate:	Expert Accountants Association of Turkey (EAAT)
Original Publish Date:	November 2009
Last Updated:	August 2011
Next Update:	August 2012

GLOSSARY

CPA	Certified Public Accountant
CPD	Continuous Professional Development
DMSK	Public Accounting Standards Board of Turkey
EAAT	Expert Accountants' Association of Turkey
IASB	International Accounting Standards Board
IAASB	International Auditing and Assurance Standards Board
IAESB	International Accounting Education Standards Board
IES	International Education Standards
IESBA	International Ethics Standards Board for Accountants
IFAC	International Federation of Accountants
IFRS	International Financial Reporting Standards
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
ISA	International Standards on Auditing
ISQC	International Standards on Quality Control
QA	Quality Assurance
TAS	Turkish Accounting Standards
TDS	Turkish Auditing Standards
SMEs	Small- and Medium-Enterprises
SMO	Statement of Membership Obligations
TESMER	TURMOB Education and Training Center
TUDESK	Turkish Auditing Standards Board
TURMOB	Union of Chambers of Certified Public Accountants of Turkey
TMSK	Turkish Accounting Standards Board

Action Plan Subject: Statement of Membership Obligation (SMO) 1: Quality Assurance
Action Plan Objective: Assisting TURMOB with the Development and Implementation of a Quality Assurance (QA) Review System

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Background</i>					
<p>The Union of Chambers of Certified Public Accountants of Turkey (TURMOB) is responsible for establishing a Quality Assurance (QA) review system in Turkey. At this stage, due to the New Commercial Code which was enacted in February 2011, TURMOB has not implemented the QA review system but it is planning to do so in the coming year. Expert Accountants' Association of Turkey (EAAT) will assist TURMOB with this project.</p>					
<i>Develop a Quality Assurance (QA) Review System</i>					
1.	2009	Support TURMOB which is responsible for the establishment of a "Quality Assurance Center" (the QA Center) will be made according to the New Commercial Code which was enacted in February 2011.	January 2013	EAAT President, Vice President responsible for QA and General Secretary	EAAT Assistant General Secretary
2.	April 2009	Promote the need for establishing a QA review system in accordance with SMO 1 to TURMOB.	October 2011	EAAT President, Vice President responsible for QA and General Secretary	EAAT Assistant General Secretary
3.	April 2009	Together with TURMOB, collect opinions of the members as well as accounting firms on the draft of the QA review system.	January 2012	EAAT President, Vice President responsible for QA and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
4.	February 2012	Support TURMOB in its efforts to modify the draft following comment period.	April 2012	EAAT President, Vice President responsible for QA and General Secretary	EAAT President, Vice President responsible for QA and General Secretary

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5.	April 2012	Provide advice to TURMOB in the approval of the final draft and publication of the QA review system. The QA review system will be conducted by QA reviewers designated among EAAT and TURMOB members.	May 2012	EAAT President	EAAT Vice President responsible for QA and General Secretary
<i>Support the adoption and implementation of ISQC 1</i>					
6.	June 2010	Assist TURMOB in adopting ISQC 1 for firms that perform audit and review engagements. Additionally, assist TURMOB in preparing and delivering courses and relevant additional support to assist members in implementing ISQC 1.	Ongoing	EAAT President, Vice President responsible for QA and General Secretary	EAAT Vice President responsible for QA and General Secretary
<i>Support Implementation of the QA Review System</i>					
7.	May 2012	Support TURMOB to recruit members interested in becoming a QA reviewer.	July 2012	EAAT President, Vice President responsible for QA and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
8.	July 2012	Continue to support TURMOB so that developing a training program for recruited QA reviewers and training the recruited QA reviewers. Prepare the questionnaires to be used in QA reviews.	August 2012	EAAT President, Vice President responsible for QA and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
<i>Maintaining Ongoing Processes</i>					
9.	Ongoing	Continue to support TURMOB so that TURMOB's QA review is operating effectively and continues to be in line with SMO 1 requirements. Review the implementation of the Action Plan and update the Action Plan for future activities where necessary.	Ongoing	EAAT President, Vice President responsible for QA and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
<i>Review of EAAT's Compliance Information</i>					

#	Start Date	Actions	Completion Date	Responsibility	Resource
10.	Ongoing	Perform periodic review of EAAT's response to the IFAC Compliance Self-Assessment questionnaires and update sections relevant to SMO 1 as necessary. Once updated, inform IFAC Compliance staff about the updates in order for the Compliance staff to republish updated information.	Ongoing	EAAT President, Vice President responsible for QA and General Secretary	EAAT Assistant General Secretary

Action Plan Subject: SMO 2: International Education Standards for Professional Accountants and Other IAESB Guidance
Action Plan Objective: Strengthen the Period of Practical Experience and Professional Development

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Background</i>					
<p>EAAT is a voluntary organization involved in providing professional accountancy education and training. It grants the Expert Accountants Certificate which is a privileged title but does not give its holder any practicing rights. Practicing certificates for professional accountants and auditors in Turkey are granted by TURMOB. Candidates for EAAT membership must hold either Certified Public Accountant (CPA) or sworn-in CPA title from TURMOB. As such they are required to meet education requirements as prescribed by TURMOB and then pass additional examinations set by EAAT. EAAT members are required to complete a minimum of 20 hours of Continuous Professional Development (CPD) each year but no monitoring mechanism has been established to ensure EAAT members attend the CPD courses.</p>					
<i>Extending Continuous Professional Development Requirements</i>					
11.	October 2011	Assist TURMOB in establishing the “CPD Center”.	October 2011	EAAT President, Vice President Responsible for Education and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
12.	October 2011	Discuss with the representatives of local TURMOB Chambers the work of the CPD Center to draft a CPD system consistent with International IES 7.	December 2011	EAAT President, Vice President Responsible for Education and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
13.	December 2011	Collect opinions of the local TURMOB Chambers and accounting firms on the draft.	February 2012	EAAT President, Vice President Responsible for Education and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
14.	February 2012	Submit the collected opinions from the local TURMOB Chambers and accounting firms to the EAAT Board for consideration.	February 2012	EAAT President, Vice President Responsible for Education and General Secretary	EAAT President, Vice President Responsible for Education and General Secretary

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15.	April 2012	Set up the monitoring mechanism (similar to TURMOB) to ensure that professional members respect CPD requirements. Apply sanctions in case of breach of rules.	Ongoing	EAAT President, Vice President Responsible for Education and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
<i>Competence Requirements for Audit Professionals</i>					
16.	June 2012	Together with TURMOB, incorporate the requirements of IES 8, <i>Competence Requirements for Audit Professionals</i> into the national accountancy education requirements.	October 2012	EAAT President, Vice President Responsible for Education and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
17.	September 2012	Together with TURMOB, ensure auditors maintain sufficient knowledge and skills to do their work by updating CPD courses in accordance with IES 8, <i>Competence Requirements for Audit Professionals</i> .	Ongoing	EAAT President, Vice President Responsible for Education and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
<i>Maintaining Ongoing Processes</i>					
18.	Ongoing	Continue to support TURMOB in monitoring new and revised standards from the International Accounting Education Standards Board (IAESB), in incorporating them into TURMOB's education and examination requirements, and in implementing them. Review the implementation of the Action Plan and update the Action Plan for future activities where necessary. Continue acceptance of professional members who complete the education and examination program of TURMOB and make a presentation about a professional issue to EAAT.	Ongoing	EAAT President, Vice President Responsible for Education and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)

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<i>Review of EAAT's Compliance Information</i>					
19.	Ongoing	Perform periodic review of EAAT's response to the IFAC Compliance Self-Assessment questionnaires and update sections relevant to SMO 2 as necessary. Once updated, inform IFAC Compliance staff about the updates in order for the Compliance staff to republish updated information.	Ongoing	EAAT President, Vice President Responsible for Education and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)

Action Plan Subject: SMO 3: International Standards, Related Practice Statements and Other Papers Issued by the IAASB
Action Plan Objective: Support TURMOB in the Continuous Improvement of the ISA Convergence Process

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Background</i>					
The Turkish Auditing Standards Board (TUDESK) established by TURMOB is responsible for setting the Turkish Standards on Auditing (TDSs). TDSs are based on an outdated version of International Standards on Auditing (ISAs). However, there are plans to update TDSs in accordance with the clarified version of ISAs. EAAT promotes general convergence with pronouncements of the International Auditing and Assurance Standards Board (IAASB).					
<i>Improvement of the Convergence Process with IAASB Pronouncements</i>					
20.	Ongoing	Continue to generally promote convergence of Turkish Auditing Standards (TDS) with IAASB pronouncements and support implementation of the standards.	Ongoing	EAAT President, Vice President Responsible for Audit, Vice President Responsible for QA and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
21.	Ongoing	Assist TURMOB in strengthening the Turkish Auditing Standards Board. The New Turkish Commercial Code, enacted February 2011, grants this authority to TURMOB.	Ongoing	EAAT President, Vice President Responsible for Audit, Vice President Responsible for QA and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
22.	January 2011	Encourage TURMOB, which is responsible for the adoption of auditing standards via its Turkish Auditing Standards Board (TUDESK), to establish an ongoing convergence process with IAASB pronouncements that includes developing an active program to respond to IAASB exposure drafts. The new Turkish Commercial Code (February 2011) requires that the Turkish Auditing Standards will be convergent to the pronouncements of IAASB.	Ongoing	EAAT President, Vice President Responsible for Audit, Vice President Responsible for QA and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)

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#	Start Date	Actions	Completion Date	Responsibility	Resource
23.	Ongoing	<p>Encourage TURMOB to maintain an ongoing translation process of IAASB pronouncements in accordance with IFAC <i>Permissions and Translations Policies</i>.</p> <ul style="list-style-type: none"> • IAASB's pronouncements have been translated by TURMOB with EAAT's support. • Translate 2011 edition of the IAASB's pronouncements. 	<p>Ongoing</p> <p>Completed 2008</p> <p>2012</p>	EAAT President, Vice President Responsible for Audit, Vice President Responsible for QA and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
24.	October 2010	Support TURMOB to ensure that courses on auditing standards are incorporated into its pre-qualification and CPD Program.	Ongoing	EAAT President, Vice President Responsible for Audit, Vice President Responsible for QA and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
25.	October 2010	Assist TURMOB in its work on the IAASB's strategic plan and ISA Guide for Small and Medium Practices.	Ongoing	EAAT President, Vice President Responsible for Audit, Vice President Responsible for QA and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
<i>Monitoring Activities</i>					
26.	January 2011	Assist TURMOB in developing the QA system in a way that ensures that auditors comply with new and revised TDSs set in accordance with new and revised IAASB pronouncements.	Ongoing	EAAT President, Vice President Responsible for Audit, Vice President Responsible for QA and General Secretary	This point is included in the Action Plan for SMO 1
<i>Maintaining Ongoing Processes</i>					
27.	Ongoing	Continue to support ongoing convergence with IAASB pronouncements. This includes review of the implementation of the Action Plan to date and updating the Action Plan for future activities as necessary.	Ongoing	EAAT President, Vice President Responsible for Audit, Vice President Responsible for QA and General Secretary	Respective committees' members, technical staff responsible for respective committees.

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Review of EAAT's Compliance Information</i>					
28.	Ongoing	Perform periodic review of EAAT's response to the IFAC Compliance Self-Assessment questionnaires and update sections relevant to SMO 3 as necessary. Once updated, inform IFAC Compliance staff about the updates in order for the Compliance staff to republish updated information.	Ongoing	EAAT President, Vice President Responsible for Audit, Vice President Responsible for QA and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)

Action Plan Subject: SMO 4: IESBA Code of Ethics for Professional Accountants
Action Plan Objective: Further improve processes to ensure ongoing convergence with the IESBA Code of Ethics

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Background</i>					
EAAT has adopted the IESBA Code of Ethics (issued and in effect as of June 30, 2006) without modifications. The professional body used the translation of the IESBA Code of Ethics which was made by TURMOB, in accordance with the IFAC Translation Policy. EAAT is planning to adopt the revised version of the IESBA Code of Ethics (in effect January 2011) with the assistance of TURMOB.					
<i>Together with TURMOB, Adopt and Support Implementation of the Revised IESBA Code of Ethics</i>					
29.	May 2009	<p>Work with TURMOB in order to determine the differences between TURMOB Code and the revised IESBA Code of Ethics (in effect January 2011) and to update the current Code accordingly.</p> <p>The EAAT and TURMOB Code of Ethics incorporate, without modifications, the requirements of the IESBA Code of Ethics.</p>	Completed February 2010	EAAT President, Vice President Responsible for Ethics, Disciplinary Board Chair and General Secretary	EAAT Assistant General Secretary, Appointed Members (as required) and Disciplinary Board Members
<i>Support Implementation of the Revised Rules of Ethics</i>					
30.	September 2009	<p>Work together with TURMOB in order to ensure that our members and other key stakeholders are aware of the Ethics requirements. Assist TURMOB in publishing articles and other promotional materials.</p> <ul style="list-style-type: none"> Assist TURMOB in publishing the IESBA Code of Ethics in 2010. 	Ongoing Completed April 2011	EAAT President, Vice President Responsible for Ethics, Disciplinary Board Chair and General Secretary	EAAT Assistant General Secretary, Appointed Members (as required) and Disciplinary Board Members

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#	Start Date	Actions	Completion Date	Responsibility	Resource
31.	2010	<p>Together with TURMOB, advise education providers about the new requirements and request they include them in the education program. The Ethics Education Toolkit issued by the International Accounting Education Standards Board.</p> <ul style="list-style-type: none"> Develop and deliver "Second Ethics Congress" Istanbul, Turkey. 	<p>Ongoing</p> <p>Completed February 2010</p>	EAAT President, Vice President Responsible for Ethics, Disciplinary Board Chair and General Secretary	EAAT Assistant General Secretary, Appointed Members (as required) and Disciplinary Board Members
32.	2010	Update the CPD program in accordance with the TURMOB Code of Ethics. Then on an ongoing basis updated the CPD program to reflect amendments /updates to the TURMOB Code of Ethics.	Ongoing	EAAT President, Vice President Responsible for Ethics, Disciplinary Board Chair and General Secretary	EAAT Assistant General Secretary, Appointed Members (as required) and Disciplinary Board Members
<i>Maintaining Ongoing Processes</i>					
33.	Ongoing	Continue to support ongoing convergence with the IESBA Code of Ethics. This includes review of the implementation of the Action Plan to date and updating the Action Plan for future activities.	Ongoing	EAAT President, Vice President Responsible for Ethics, Disciplinary Board Chair and General Secretary	EAAT Assistant General Secretary, Appointed Members (as required) and Disciplinary Board Members
<i>Monitoring Activities</i>					
34.	Ongoing	Use best endeavors in order to monitor activities of International Ethics Standards Board for Accountants (IESBA) to ensure that new and amended requirements are adopted. Provide the amendments to the Code of Ethics to EAAT members in order to obtain their comments.	Ongoing	EAAT President, Vice President Responsible for Ethics, Disciplinary Board Chair and General Secretary	This point is included in the Action Plan for SMO 1.
<i>Review of EAATs Compliance Information</i>					

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#	Start Date	Actions	Completion Date	Responsibility	Resource
35.	Ongoing	Perform periodic review of EAAT's response to the IFAC Compliance Self-Assessment Questionnaires and update sections relevant to SMO 4 as necessary. Once updated, inform IFAC Compliance staff about the updates in order for the Compliance staff to republish updated information.	Ongoing	EAAT President, Vice President Responsible for Ethics, Disciplinary Board Chair and General Secretary	EAAT Assistant General Secretary, Appointed Members (as required) and Disciplinary Board Members

Action Plan Subject: SMO 5: International Public Sector Accounting Standards and Other IPSAS Board (IPSASB) Guidance
Action Plan Objective: Continue to use best endeavors to promote the adoption of IPSASs in Turkey and support DMSK

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Background</i>					
<p>The Public Accounting Standards Board of Turkey (DMSK) is responsible for adopting public sector accounting standards in Turkey and is presently working on the adoption and implementation of International Public Sector Accounting Standards (IPSASs) in the country. EAAT supports and gives advice to DMSK when necessary in order to assist in its efforts to adopt IPSAS.</p>					
<i>Promote the adoption of IPSASs</i>					
36.	2010	Together with TURMOB, continue to support the Public Accounting Standards Board of Turkey (DMSK) in the implementation of IPSASs by providing input to the IPSASB's work programs and maintaining continuous translation process of IPSASs into Turkish according to IFAC's Translation Policy.	Ongoing	EAAT President and General Secretary	EAAT Assistant General Secretary, Appointed Members (as required)
<i>Maintaining Ongoing Processes</i>					
37.	Ongoing	Continue to cooperate with TURMOB to support the Public Accounting Standards Board of Turkey (DMSK) in reinforcing convergence between Turkish accounting public sector standards and IPSASs. This includes review of the implementation of the Action Plan to date and update of the Action Plan for future activities where necessary.	Ongoing	EAAT President and General Secretary	EAAT Assistant General Secretary, Appointed Members (as required) and Disciplinary Board Members
<i>Review of EAAT's Compliance Information</i>					

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#	Start Date	Actions	Completion Date	Responsibility	Resource
38.	Ongoing	Perform periodic review of EAAT's response to the IFAC Compliance Self-Assessment questionnaires and update sections relevant to SMO 5 as necessary. Once updated, inform IFAC Compliance staff about the updates in order for the Compliance staff to republish updated information.	Ongoing	EAAT President and General Secretary	EAAT Assistant General Secretary, Appointed Members (as required)

Action Plan Subject: SMO 6: Investigation and Discipline (I&D)
Action Plan Objective: Assist TURMOB in reinforcing the Investigation & Discipline Mechanisms that apply to EAAT and TURMOB members

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Background</i>					
TURMOB has established mechanisms for I&D all professional accountants in Turkey. All I&D rules are included in the professional <i>Accountancy Law</i> . EAAT is planning to further support TURMOB in improving its I&D mechanisms in-line with all SMO 6 requirements during 2014 when the regulation is expected to be modified by the Government. In addition to TURMOB I&D mechanisms and professional requirements, EAAT members are also subject to the EAAT system.					
<i>Maintaining Ongoing Processes</i>					
39.	Ongoing	Use best endeavors to support TURMOB in aligning the I&D mechanism for all professional accountants with all SMO 6 requirements.	Ongoing 2014	EAAT President, Vice President Responsible for Ethics, Vice President Responsible for Audit, Disciplinary Board Chair and General Secretary	Disciplinary Board Members
40.	Ongoing	Review the implementation of the Action Plan to date and update the Action Plan for future activities where necessary.	Ongoing	EAAT President, Vice President Responsible for Ethics, Vice President Responsible for Audit, Disciplinary Board Chair and General Secretary	Disciplinary Board Members
<i>Review of EAAT's Compliance Information</i>					
41.	Ongoing	Perform periodic review of EAAT's response to the IFAC Compliance Self-Assessment questionnaires and update sections relevant to SMO 6 as necessary. Once updated, inform IFAC Compliance staff about the updates in order for the Compliance staff to republish updated information.	Ongoing	EAAT President, Disciplinary Board Chair and General Secretary	Disciplinary Board Members

Action Plan Subject: SMO 7: International Financial Reporting Standards (IFRS)
Action Plan Objective: Use Best Endeavors to Support Turkish Accounting Standards Board in its adoption of IFRSs.

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Background</i>					
<p>The Turkish Accounting Standards Board (TMSK) is responsible for adopting accounting standards in Turkey. TMSK has established an ongoing process to adopt IFRS as the Turkish Accounting Standards (TAS). Presently, there are no differences between TAS and IFRS. EAAT has no direct involvement in the accounting standards process but is planning to further support the implementation of the TAS throughout the country. In February 2011 Turkey updated its commercial code to, with effect from 2013, require use of locally adopted IFRS for SMEs.</p>					
<i>Ongoing program for adoption and implementation of IFRS</i>					
42.	2010	Use best endeavors to encourage the Turkish Accounting Standards Board (TMSK) to continue adopting IASB pronouncements in an ongoing manner as the TASs and to ensure that TURMOB and TMSK continue to maintain an active program for responding to IASB exposure drafts.	Ongoing	EAAT President, Vice President responsible for IFRS and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
43.	2010	Ensure that the department responsible for responding to Exposure Drafts (EDs) works actively.	Ongoing	EAAT President, Vice President responsible for IFRS and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
44.	2011	Ensure that the QA review system includes monitoring activities to ensure compliance with the IFRSs.	Ongoing	EAAT Assistant General Secretary and Appointed Members (as required)	EAAT Assistant General Secretary and Appointed Members (as required)
<i>Support of Implementation</i>					
45.	2010	Ensure that the new and amended IFRSs and IFRS for SMEs are incorporated in CPD programs.	Ongoing	EAAT President, Vice President responsible for IFRS and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
<i>Monitoring Activities</i>					

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46.	2010	Work together with TURMOB to develop and implement the TURMOB's QA system so that it monitors activities to ensure compliance with the IFRSs.	Ongoing	EAAT President, Vice President responsible for IFRS and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
<i>Maintaining Ongoing Processes</i>					
47.	Ongoing	Continue to encourage TMSK to keep adopting IFRS and IFRS for SMEs in an ongoing manner and to support TURMOB in the convergence and the implementation process. This includes review of the implementation of the Action Plan to date and update the Action Plan for future activities where necessary.	Ongoing	EAAT President, Vice President responsible for IFRS and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)
<i>Review of EAAT's Compliance Information</i>					
48.	Ongoing	Perform periodic review of EAAT's response to the IFAC Compliance Self-Assessment questionnaires and update sections relevant to SMO 7 as necessary. Once updated, inform IFAC Compliance staff about the updates in order for the Compliance staff to republish updated information.	Ongoing	EAAT President, Vice President responsible for IFRS and General Secretary	EAAT Assistant General Secretary and Appointed Members (as required)