

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 Questionnaires. 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, 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/about-ifac/membership/compliance-program/compliance-responses>

Use of Information

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

ACTION PLAN

IFAC Associate:	Accounting Technicians Ireland (ATI)
Approved by Governing Body:	Board of Directors
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GLOSSARY

ASB	Accounting Standards Board
ATI	Accounting Technicians Ireland
BODs	Board of Directors
CAI	Chartered Accountants Ireland
CARB	Chartered Accountants Regulatory Board
CPD	Continuing Professional Development
DOJ	Department of Justice
FRSSEs	Financial Reporting Standard for Smaller Entities
IASs	International Accounting Standards
IASB	International Accounting Standards Board
IESBAs	International Ethics Standards Board for Accountants
IFRSs	International Financial Reporting Standards
PARN	Professional Associations Research Network
QA	Quality Assurance
ROI	Republic of Ireland
SMO	Statement of Membership Obligations
SRG	Syllabus Review Group
EB	Education Board
QQI	Quality & Qualifications Ireland (ROI)
Ofqual	Office of Qualifications & Examinations Regulation (UK)
IPSASB	International Public Sector Accounting Standards Board

Action Plan Subject: SMO 1–Quality Assurance
Action Plan Objective: Ensure that our members providing business solutions to the public are guided by Accounting Technicians Ireland’s Code of Ethics

Background:					
<p>Accounting Technicians Ireland Members are not eligible to sign off on audits. They may only become eligible by undertaking further professional accounting qualifications with a professional accountancy body such as Chartered Accountants Ireland or any other accountancy body that qualifies and regulates auditors, as specified by the Companies Acts. Unlike the UK, Registered Auditors in Ireland cannot be a body corporate.</p> <p>Our Members receive regular updates with regard to Money Laundering regulations as set down by the Department of Justice (Republic of Ireland, ROI) and the UK’s Money Laundering Regulations.</p> <p>Accounting Technicians Ireland Members can offer accountancy, taxation, or related consultancy services as a sole trader, a partner or director of a limited company.</p> <p>Accounting Technicians Ireland has Quality Standards as guidelines for their members in general based on the code of Professional Ethics. This Code does not establish rigid rules or mandatory requirements but rather sets out the fundamental principles and expected professional conduct that ATI members and students should practice.</p>					
#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Ongoing Review of Accounting Technicians Ireland Ethical Standards</i>					
1.	Ongoing	Periodic review of the Code of Professional Ethics to ensure the fundamental principles of expected behaviour remains relevant.	Ongoing	Head of Professional Conduct	Accounting Technicians Ireland Board of Directors, Ethics Committee and Staff of Member Services Department, Registrar
<i>Maintaining Ongoing Processes</i>					
2.	Ongoing	Distribution of Accounting Technicians Ireland Quality Standards as guidelines for our members in general. This booklet is issued to all members and is also available on our website. In addition, it is distributed to new members at all graduations and will feature periodically in our member newsletter.	Ongoing	Manager Member Services	Accounting Technicians Ireland Board of Directors, Ethics Committee and Staff of Member Services Department
3.	Ongoing	Continue to advise members on their obligations with regard to Money Laundering and Fraud legislation in ROI and NI.	Ongoing See also SMO 3	Manager Member Services	Accounting Technicians Ireland Board of Directors, Ethics Committee and Staff of Member Services Department

#	Start Date	Actions	Completion Date	Responsibility	Resource
4.	Ongoing	Provision of bespoke Continuing Professional Development (CPD) courses especially developed to support our members. New courses on Anti Money Laundering have again been added to the programme for 2015.	Ongoing	Manager Member Services	Accounting Technicians Ireland Board of Directors, Accounting Technicians Ireland Executive Staff/ External CPD providers, Chartered Accountants Ireland CPD Department
<i>New Developments</i>					
5.	Ongoing	A free Technical Enquiry Service was launched in 2013 to support members in the areas of financial reporting, audit, assurance, company law, payroll, and ethics. The service can be accessed via the members' online portal on the Accounting Technicians Ireland website and is staffed 5 days a week.	Ongoing	Manager Member Services	Accounting Technicians Ireland Board of Directors, Executive Staff, Chartered Accountants Ireland
<i>Maintaining Ongoing Processes</i>					
6.	Ongoing	Annually undertake as a commitment a review of IFAC Quality Assurance (QA) guidelines to ensure we are compliant.	Annually	Compliance Officer	Accounting Technicians Ireland Board of Directors/International Standards, Chartered Accountants Ireland & CARB

Action Plan Subject: SMO 2–International Education Standards for Professional Accountants and Other Pronouncements issued by the IAESB
Action Plan Objective: To maintain the highest educational standards for Accounting Technicians

Background:

Accounting Technicians Ireland is responsible for setting requirements for any student seeking to complete its programme and apply for Membership. Candidates are required to complete a two-year course of study and two years practical work experience. The programme of education is delivered by licensed centres throughout the island of Ireland, including Accounting Technicians Ireland’s Academy held at its head office in Dublin and Accounting Technicians Ireland Online Programme.

Accounting Technicians Ireland carried out a comprehensive Syllabus Review during 2014, incorporating feedback on all elements of its syllabi. It received over 800 responses and received strong endorsements for the qualification and its relevancy. Feedback from this review resulted in a number of changes to the syllabi. The new Syllabus content will be examinable from September 2015.

ATI carried out a review of the IPD requirements of the IESs in 2015 and ATI can confirm it broadly meets the requirements.

Practical experience in line with IPD requirements is achieved through ATI’s work based learning programme and combined learning approach. There are four learning milestones per year reviewed periodically by a qualified employment mentor. The practice of reflection and documentation of work activities and learning builds a habitual practice of lifelong learning which is carried on as a qualified accounting technician. ATI provide professional development opportunities via technical updates, online, CPD modules, face to face technical briefings and access to Knowledge Centre, a digital repository of technical accounting information.

In 2015, Accounting Technicians Ireland is offering a wide ranging and highly practical online CPD curriculum. There are 65 titles on offer and members can also access a suite of Chartered Accountants Ireland technical updates and professional development. During 2014, the Education Board and the Accounting Technicians Ireland Board of Directors considered the question of introducing compulsory CPD hours for members at its June 2015 meeting, and it was agreed that mandatory CPD be an objective of its strategic plan 2020 (2017 – 2020).

In April 2014, Accounting Technicians Ireland signed-up to the Dept. of Business Innovation & Skills’ (BIS) voluntary commitment in relation to any provision of unregulated qualifications outside the UK. Although both of ATI’s qualifications are regulated, this assures Ofqual and BIS that should ATI decide to provide any other qualification, it will maintain the same standards as for regulated provision.

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Considering the Introduction of Mandatory CPD</i>					
7.	Ongoing	Completed review of the implications of a compulsory CPD programme with regard to internal resources, processes, and systems. ATI is planning on introducing a mandatory scheme in its Strategic Plan (2017 – 2020).	Completed 2014	Manager Member Services	Education Board, Accounting Technicians Ireland Board of Directors, Executive Staff

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Maintaining Ongoing Processes</i>					
8.	Ongoing	Continue to review and update the content and structure of its educational programme in line with best practice and the International Accounting Standards Board (IAESB) standards.	Industry Skills Audit Completed 2015	Chief Operations Officer / Syllabus Review Group	Education Board, Executive Staff
9.	Ongoing	Maintain a high-quality CPD offering to all members in line with current industry needs with over 65 individual course topics on offer in 2015.	Ongoing	Manager Member Services	Accounting Technicians Ireland Board of Directors, Member Services Department, Chief Operations Officer
10.	Ongoing	Maintain compliance with Ofqual Conditions of Recognition to ensure continued recognition on the UK/NI Framework and alignment on the ROI framework. Continue to monitor QQI requirements in relation to alignment/recognition on the ROI framework.	Annual Statement of Compliance to Ofqual. 1 st Statement of Compliance was accepted in June 2015.	Chief Operations Officer As Responsible Officer (Ofqual)	Accounting Technicians Ireland Board of Directors, Education Board

Action Plan Subject: SMO 3—International Standards and other Pronouncements Issued by the IAASB
Action Plan Objective: Ensure compliance with SMO 3 in relation to business needs of Accounting Technicians

Background:					
<p>Accounting Technicians Ireland Members are qualified to prepare financial statements, taxation computations and advise sole traders and partnerships on their business activities but do not carry out audit activities. There is legislation for the term Small, Medium and Large Companies as outlined in the Companies Acts.</p> <p>Audits are carried out in accordance with applicable law and Generally Accepted Accounting Principles (GAAPs) in Ireland including the accounting standards issued by the Accounting Standards Board (ASB) and published by Chartered Accountants Ireland as well as the International Standards on Auditing. Members from the professional accounting bodies such as Chartered Accountants Ireland Certified Public Accountants Ireland and the Association of Chartered Certified Accounts are authorized to carry out audits.</p> <p>Accounting Technicians are also not required to hold a practicing license/certificate in order to perform their duties. As such, it is not possible for them to sign off an auditor's report. However, they can produce audit reports, if and only if they also hold membership with one of the Accountancy Bodies recognised by IAASA to conduct audits, and they have fulfilled the necessary requirements of that accountancy body (e.g. hold a practicing certificate).</p>					
#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Maintaining Ongoing Processes</i>					
11.	Ongoing	Communicate with Members on new legislation that may impact on their work.	Ongoing	Manager Member Services	Accounting Technicians Ireland Board of Directors, Chartered Accountants Ireland, CARB, Member Services Department
12.	Ongoing	Accounting Technicians Ireland does not have an independent regulatory body, but as partner body with Chartered Accountants Ireland we are guided by their independent regulatory board, the Chartered Accountants Regulatory Board (CARB), and adopt the principles thereof.	Ongoing	Chief Operations Officer	Accounting Technicians Ireland Board of Directors, CARB, Chartered Accountants Ireland
13.	Ongoing	Ongoing liaison with Chartered Accountants Ireland and Chartered Accountants Regulatory Board (CARB).	Ongoing	Chief Operations Officer	Accounting Technicians Ireland Board of Directors, Chartered Accountants Ireland, CARB

#	Start Date	Actions	Completion Date	Responsibility	Resource
14.	2015	Delivery of new CPD courses to assist members meet obligations concerning audit standards (example: courses: Revenue Audit, Preparation of Management Accounts, Interpreting and Evaluating Management Accounts and Data Protection).	2014	Manager Member Services and Chief Operations Officer	Accounting Technicians Ireland Board of Directors, CARB, Chartered Accountants Ireland

Action Plan Subject: SMO 4–IESBA Code of Ethics for Professional Accountants
Action Plan Objective: (A) Continue to monitor and follow the International Ethics Standards Board’s developments

(A) *Continue to monitor and follow the International Ethics Standards Board’s Developments*

Background:

The Accounting Technicians Ireland Code of Ethics was first issued to the members in June 2007, and has been published a number of times since. *It was most recently reviewed by the Head of Professional Conduct in May 2015, and reviewed Changes of Substance in the 2013 and 2014 Handbooks.*

It is the policy of the Accounting Technicians Ireland Board of Directors to review the Code of Ethics not less than every two years, and more often if circumstances require it.

The *most recent review assessed the need for changes* in order to bring our Code of Ethics into line with the IESBA Code of Ethics for Professional Accountants.

The Code of Ethics is available to members on the institute’s website, *and reminders are circulated to members via the periodic eNewsletter.*

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Review of Accounting Technicians Ireland Current Ethical Standards</i>					
15.	June 2015	Accounting Technicians Ireland will publish and distribute to its members the recently reviewed Code of Professional Ethics, via the Institute’s website, and the periodic eNewsletter.	Completed December 2015	Head of Professional Conduct	Chief Operations Officer and Manager of Member Services
16.		Accounting Technicians Ireland will draft a revised version of its Code of Ethics based on the above findings for approval by the Board of Directors.	Completed December 2015	Head of Professional Conduct	COO, Ethics Committee and Accounting Technicians Ireland Board of Directors
17.		Accounting Technicians Ireland will publish and distribute to its members the approved Code of Ethics has adopted all of the relevant IESBA requirements.	Completed December 2015	Head of Professional Conduct	Manager Member Services, and Accounting Technicians Ireland Board of Directors

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Maintaining Ongoing Processes</i>					
18.	Ongoing	Accounting Technicians Ireland will continue to monitor and incorporate upcoming changes to the Code of Ethics for Professional Accountants (2015 Handbook issued by IESBA) for incorporation into their own guidelines. Changes will be published and distributed to the members.	Ongoing	Head of Professional Conduct	COO and Ethics Committee
19.	Ongoing Annually	Accounting Technicians Ireland will continue to review the content of its training on Professional Ethics as part of a wider Syllabus Review, to reflect the guidance contained in the Code of Ethics for Professional Accountants (issued by IESBA), and to reflect current affairs and events in business life in Ireland.	Ongoing Annually	Chief Operations Officer	Syllabus Review Group and Education Board

Action Plan Subject: SMO 5–International Public Sector Accounting Standards and Other Pronouncements Issued by the IPSASB
Action Plan Objective: Monitor developments in IPSASB publications, to ensure appropriate compliance and support for International Public Sector Accounting Standards, consistent with our limited role in the adoption of Accounting Standards in Ireland

Background:					
<p>The International Public Sector Accounting Standards Board (IPSASB) focuses on the accounting and financial reporting needs of national, regional and local governments, related to governmental agencies, and the constituencies they serve, and issues the International Public Sector Accounting Standards (IPSAS). The Irish Government has responsibility for adopting public sector accounting in Ireland and has not established convergence with IPSAS as an objective. Both cash and accrual are permitted for the preparation of financial statements and the Government has no plans to adopt IPSAS.</p> <p>Accounting Technicians Ireland has no role in the adoption of Accounting Standards in Ireland. A minority of Accounting Technicians Ireland Members work in the Public Sector.</p>					
#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Maintaining Ongoing Processes</i>					
20.	Ongoing Bi-Monthly	Monitor IPSASB issuance of IPSAS and publications, and distribute appropriate content to our members, using our bi-monthly members' magazine.	Bi-Monthly	Manager Member Services	IPASB Publications/Accounting Technicians Ireland Executive Staff
<i>Contributing to the Promotion of IPSAS</i>					
21.	Ongoing Annually	<p>Consult/liase with our partner body, Chartered Accountants Ireland, to ensure harmonization with their approach to supporting/implementing developments in Public Sector Accounting.</p> <p>CAI, via its representation in the Consultative Committee of Accountancy Bodies (CCAB), promotes the work of the International Public Sector Accounting Standards Board (IPSASB) in a variety of forums:</p> <ul style="list-style-type: none"> Encouraging use of IPSASs by public sector at relevant fora and inclusion of articles in CAI journal 'Accountancy Ireland' promoting IPSAS. 	Annually	Chief Operations Officer	Chartered Accountants Ireland Director of Education/Accounting Technicians Ireland Executive Staff

#	Start Date	Actions	Completion Date	Responsibility	Resource
		<ul style="list-style-type: none"> • Participating in the Public Sector Network Group established in 2009 provides further opportunities to promote IPSAS. • Encourage debate of issues relating to the adoption of IFRS based requirements for the Irish public sector. For example, this was done with specific Focus Groups and at an Event to discuss IPSAS conceptual Framework. • Ensure list of relevant IPSAS and IASB standards, discussion papers and exposure drafts with details of how to contribute to any CAI events or CAI submissions, are included and updated on the CAI website. 			
22.	Ongoing	<p>In line with CAI public sector accounting policy Accounting Technicians Ireland promotes the work of the International Public Sector Accounting Standards Board (IPSASB) at both student and member levels.</p> <p>Accounting Technicians Ireland's Education Board meets 4 times a year and in accordance with its terms of reference oversees the development of the Awarding Organisation qualifications and in particular oversees the Syllabus Review Group. A member of the Education Board is also a member of the CAI Public Sector Network Group. This link provides a natural flow of communication between both bodies in relation to public sector accounting standards.</p>	Ongoing	Chief Operations Officer	Chartered Accountants Ireland Director of Education/Accounting Technicians Ireland Executive Staff

Action Plan Subject: SMO 6—Investigation and Discipline
Action Plan Objective: Review and update as necessary the Disciplinary Procedure and Code of Professional Ethics and continue to apply d Disciplinary Procedure and investigate Complaints to ensure public confidence in the Accounting Technicians Ireland qualification

Background:

Accounting Technicians Ireland developed a Code of Professional Ethics, which require a minimum standard of ethical conduct from all Student, Members, Affiliates, Members and Fellows.

The Code of Professional Ethics is underpinned by a Disciplinary Procedure, whereby complaints are investigated impartially and thoroughly, and sanctions imposed in the event of material non-compliance with the regulations of the Institute. ATI's Investigation & Discipline system is fully compliant with SMO 6.

The Complaints Committee and Disciplinary Panel operate independently of the Board of Directors, but are responsible to the Board for the effective operation of the Disciplinary Procedure. The Institute Secretary, acting as Head of Professional Conduct, administers the Disciplinary Procedure and reports on a regular basis to the Board of Directors in relation to the operation of the Disciplinary Procedure.

General business ethics are taught and examined as part of two modules of the Accounting Technicians Ireland syllabus – (a) Law and Ethics and (b) Business Management.

All membership groups are bound by the Accounting Technicians Ireland rules and regulations, as revised from time to time by the Board of Directors, which stipulate the minimum standards of conduct which are required of all classes of member.

Action Plan Objectives:

- Review and update as necessary the Disciplinary Procedure, which was approved by the members at Annual General Meeting in June 2006, and was most recently reviewed by the Head of Professional conduct in May 2015. Re-issued by the Board of Directors in September 2011, and was last reviewed by the Head of Professional conduct in January 2014. The Disciplinary Procedure is available to all members on the Accounting Technicians Ireland website and reminders are circulated to members via the periodic eNewsletter.
- Review and update as necessary the Code of Professional Ethics, which was approved by the members at Annual General Meeting in June 2006, and was most recently reviewed by the Head of Professional conduct in May 2015. The Code of Professional Ethics, which requires a minimum standard of ethical conduct from Student Members, Affiliates, Members and Fellows, is available to all members on the Accounting Technicians Ireland website, and reminders are circulated to members via the periodic eNewsletter.
- Continue to apply the Disciplinary Procedure and to investigate Complaints, so as to ensure public confidence in the Accounting Technicians Ireland qualification, and in the competence and integrity of our members.

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Review of the Disciplinary Process</i>					
23.	July 2014	Accounting Technicians Ireland will publish and distribute to its members the recently amended Disciplinary Procedure, via the Accounting Technicians Ireland website, and the periodic eNewsletter.	Completed December 2015	Head of Professional Conduct	Manager Member Services and Accounting Technicians Ireland Board of Directors
24.	September 2014	Accounting Technicians Ireland will draft a revised version of its Disciplinary Procedure if changes are indicated by the above review for approval by the Board of Directors.	Completed December 2015	Head of Professional Conduct	Accounting Technicians Ireland Board of Directors
25.	November 2014	Accounting Technicians Ireland will publish and distribute to its members the approved Disciplinary Procedure based on the requirements of the revised SMO 6.	Completed December 2015	Head of Professional Conduct	Manager Member Services and Accounting Technicians Ireland Board of Directors
<i>Maintaining Ongoing Processes</i>					
26.	Ongoing	Accounting Technicians Ireland will continue to monitor and incorporate upcoming changes to the Code of Ethics for Professional Accountants (2015 Handbook issued by IESBA) for incorporation into their Code of Professional Ethics. Any necessary changes will be published and distributed to the members.	Ongoing	Head of Professional Conduct	COO and Ethics Committee
27.	Ongoing	Accounting Technicians Ireland will review and update the content of its Disciplinary Procedure, not less frequently than every two years. Changes will be published and distributed to the members, via the Accounting Technicians Ireland website and the periodic eNewsletter.	Ongoing	Head of Professional Conduct	Manager Member Services and Accounting Technicians Ireland Board of Directors
28.	Ongoing As Required	Investigate complaints promptly and thoroughly, liaising with the complainant, and publishing (as appropriate) the results of completed disciplinary enquiries.	As Required	Head of Professional Conduct	Complaints Committee and Disciplinary Panel

#	Start Date	Actions	Completion Date	Responsibility	Resource
29.	Ongoing Quarterly	Report to the Accounting Technicians Ireland's Board of Directors the quantity and severity of complaints under review by the Complaints Committee and Disciplinary Panel. Advise the Accounting Technicians Ireland's Board of Directors of the Public Interest implications (if any) of any complaints under investigation.	Annually	Head of Professional Conduct	Complaints Committee and Disciplinary Panel

Action Plan Subject: SMO 7–International Financial Reporting Standards and Other Pronouncements issued by the IASB
Action Plan Objective: Continue to promote International Financial Reporting Standards to ensure appropriate compliance and support for Accounting Technicians, consistent with our limited role in influencing the adoption of Accounting Standards in Ireland

Background:

In accordance with the European Union (EU) Regulation (EC) 1606/2002 concerning the application of International Accounting Standards and as endorsed by the European Commission (EC), International Financial Reporting Standards (IFRS) are mandatory for the preparation of financial statements of consolidated financial statements of listed entities. In addition, non-listed entities are permitted to apply IFRS for their consolidated financial statements.

As a Membership Professional Accountancy Organization for Accounting Technicians we are not formally part of the Irish Structure for the development of national accounting standards thus the ability to influence the incorporation of standards into national accounting requirements is somewhat limited. However, we actively promote IFRS and deliver education consistent with up to date IFRSs. The syllabus is also reviewed annually to keep students up to date. Members also get regular technical updates consistent with IFRS and are included in the CPD offering in line with current industry needs. Members also receive regular updates through bi-monthly newsletters on proposed, revised and new standards. As an increasing number of our students are continuing their studies in the accounting profession it is important that ATI provides a solid platform for the future. We have in the past supported, and continue to support, the adoption of the Financial Reporting Standard for Smaller Entities (FRSSE).

We have introduced the International Accounting Standards (IAS) to our Syllabus since 2009 and will continue to expand on these as deemed appropriate. Those standards currently included are; IAS 1, IAS 2, IAS 7, IAS 8, IAS 10, IAS 16, IAS 17, IAS 20 and IAS 37. The Syllabus Review (commenced March 2014) sought feedback from stakeholders in relation to the standards currently included and also in relation to all other standards.

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Providing Comments to the IASB</i>					
30.	Ongoing Quarterly	Continue to respond to consultations/recommendations of the International Accounting Standards Board (IASB), particularly where these impact on Accounting Technicians.	As required	Chief Operations Officer	IASB Publications/Accounting Technicians Executive and Expert Practitioners
<i>New Developments</i>					
31.	Ongoing	Introduce progressively and as required other IAS's to complement those already adopted for the syllabus.	Ongoing	Registrar	Syllabus Review Group, Executive Staff

#	Start Date	Actions	Completion Date	Responsibility	Resource
<i>Maintaining Ongoing Processes</i>					
32.	Ongoing Annually	Review IASB and Accountancy Ireland publications, with a view to amending/updating syllabus content to reflect developments in relation to IFRS's and IAS.	Annually	Registrar	IASB Publications/Accounting Technicians Ireland Executive Staff/Syllabus Review Group, Accountancy Ireland
33.	Ongoing Annually	Consult/liaise with partner body, Chartered Accountants Ireland, to ensure harmonization with their approach to supporting/implementing developments in International Accounting Standards.	Ongoing	Registrar	Director of Education Chartered Accountants Ireland, Chief Operations Officer, Accounting Technicians Ireland Executive Staff, Board of Directors and External Practitioners