

Drafting Guidelines for Implementation Support Material

Presentation to the IAESB
Nairobi, Kenya
Wednesday, April 18, 2018

Background information

- The IAESB in April 2017 compiled an inventory of implementation support material issued by the Board for the IESs. The support material were in various forms, including Word documents, PowerPoint presentations and videos.
- In order to ensure that the most appropriate and effective form of implementation support material was used, and minimise drafting inconsistencies for similar publications, the IAESB tasked the Implementation Support Work Group to develop the Drafting Guidelines for Implementation Support Material.

Drafting Guidelines – Preliminary Considerations

- These drafting guidelines are for reference by the IAESB in the preparation of implementation support material developed subsequent to the adoption of the guidelines.
- For purposes of the drafting guidelines, implementation support material include all resources aimed for reference by users in implementation of IESs and include guidance papers, staff questions and answers, frequently asked questions (FAQs), study guides, tool kits, other information papers, videos, podcasts and webcasts.

Drafting Guidelines – Preliminary Considerations

- In addition to these guidelines, reference to the IFAC Communications Guidelines, consultations with the IFAC Communications Group and the IAESB Stakeholders Engagement and Communications Group (SEC) are advised during the selection of the communication vehicle and drafting of the content.
- Where no formal guidelines exist from IFAC or the IAESB on the use of a particular communication vehicle, reference to other conventions/industry practices and similar existing material is advised.

Drafting Guidelines – Specific Considerations

Selection of the communication vehicle

- The ideal structure and form of implementation support material is dependent on many factors, including the nature of content, purpose of the implementation support, the target audience, resources availability, urgency of the communication and availability and nature of related support material.

Drafting Guidelines – Specific Considerations....

Selection of the communication vehicle....

- Identify the target audience of the support material – distinguish between primary and secondary audiences: (such as IFAC member organizations, professional accountants, aspiring professional accountants, the accountancy profession (including Academia, Public Accounting Firms, Regulators, and Government Agencies), and the public.

Drafting Guidelines – Specific Considerations....

Selection of the communication vehicle....

Determine what communication vehicle(s) (such as report, discussion/ thought paper, briefing, webcast, video, survey summary, brochure, review of literature, point of view, FAQs and so on) fits with the nature of information and message to be delivered, the target audience and other identified considerations.

Drafting Guidelines – Specific Considerations....

Selection of the communication vehicle....

Consult with the IFAC Communications Group and the IAESB Stakeholder Engagement and Communications (SEC) Group on the audience, messaging and choice of communication vehicle.

Drafting Guidelines – Specific Considerations....

Content layout

The application of these guidelines will depend on the nature of the communication vehicle. The provisions mainly relate to support material in form of publications and other similar forms.

Drafting Guidelines – Specific Considerations....

Preface

- Issuer of the implementation support material (IAESB).
- Purpose of the implementation support material.
- Acknowledgements of any partnership(s) in developing the publication.
- Intended users of the support material, categorised as primary and secondary where appropriate.

Drafting Guidelines – Specific Considerations....

Preface

Assumptions and limitations of scope.

- It is assumed that users of the material will already have knowledge of the specific IES under reference.
- The material is issued for information purposes only and is non-authoritative.
- The material does not address all aspects of the standard, and should not be used for the purposes of determining or demonstrating compliance with the IES.
- The material does not override national laws and regulations in a particular jurisdiction.

Drafting Guidelines – Specific Considerations....

Preface

A cautionary note may also be included that the examples used may not be appropriate in all jurisdictions, and that users should utilise the material in light of their professional judgment and the factors and circumstances involved in each case.

Drafting Guidelines – Specific Considerations....

Preface

- Invitation for submission of any comments and feedback on the material and how such feedback should be channelled.
- How other related support material on the subject area may be accessed, for example by providing relevant web links.

Drafting Guidelines – Specific Considerations....

- Disclaimer:
 - the material is not intended to be a substitute for reading and understanding the IES.
 - Disclaimer from any responsibility or liability that may occur, directly or indirectly as a consequence of the use and application of the material.
- Copyrights and trademarks.

Drafting Guidelines – Specific Considerations....

Content layout cont....

- How to use the material; this may include a brief on overall content layout, complementary reference material and any requirements for reproduction, translation or adaptation of the material.
- Table of Contents.
- Executive summary (major conclusions/findings and recommendations, tone of text and simplification).
- Introduction (background, overview of content, organisation of the chapters).
- Major Themes/Sections (discussion of process, findings).

Drafting Guidelines – Specific Considerations....

Content layout cont....

- Conclusions and Recommendations/way forward.
- References and Glossary.
- Appendices: Definitions; Useful Resources and Tools.

Drafting Guidelines – Specific Considerations....

Use of visual aids

- They should be used in moderation. Some of the examples include:
 - Pictures (Head Shots, Action Shots, Publication Cover page, hand-drawn graphics, sticky notes).
 - Text Boxes (Action Steps, Company/Organization Examples, Definitions, Concepts in Practice, Checklists and Side Bars, Quotes, Summary Content).
 - Figures (Graphs, Pie charts, Diagrams).
 - Tables, Charts and Schedules.
 - Graphics (icons).

Drafting Guidelines – Specific Considerations....

Branding

- Implementation support material should be sufficiently branded for ease of recognition and linkage with the IAESB.
- Consult with the IFAC Communications Group on branding.

Drafting Guidelines – Specific Considerations....

Other considerations

- Read the relevant IESs and the Framework prior to writing related support material.
- Use the defined glossary terms appropriately:
 - Do not attempt to rewrite/adapt/interpret wording
 - Expand upon, but don't contradict, the IES and related terms.
- Avoid using the language of requirements in support material - in particular, avoid the terms "must", "should", "ensure".

Other considerations.....

For Personal Perspectives write-ups and similar articles, be more informal, avoid technicalities but ensure that the objective/requirements of the standard are accurately represented.

Drafting Guidelines – Specific Considerations....

Other considerations.....

Use of Tables

- Consider using tables to present lists or other more complex data
- Each table to be numbered and have a title, such as Table 1 - Title
- Use a consistent table style throughout the document
- Bold text for table headings
- Where using content from other sources, consider copyright permission issues.

Drafting Guidelines – Specific Considerations....

Other considerations.....

- Use of graphics
 - Consider using graphics to present complex information or concepts
 - Each graphic to be numbered and have a title such as Figure 1 - Title
 - Try to ensure consistent graphic style throughout the document
 - Consider use of graphic design assistance for graphic production
 - Where using content from other sources consider copyright permission issues.

Drafting Guidelines – Specific Considerations....

Other considerations.....

- Writing style
 - Use short sentences and organise content into paragraphs to support flow of content
 - Use plain language throughout to aid comprehension and translation
 - Write in the active voice rather than the passive voice
 - Use of headings/sub-headings - establish consistent style and hierarchy and use throughout document.

Drafting Guidelines – Specific Considerations....

Other considerations.....

- Digital/online considerations
 - Consider use of hyper linking within table of contents and document content to enable easy navigation
 - Tagging documents - discuss taxonomy for IAESB content with SEC Group.
- No additional requirements or interpretations to the IESs should be introduced in the support material.

Drafting Guidelines – Specific Considerations....

Other considerations.....

- Clear milestones, timelines and resource requirements should be identified for the development and release of the implementation support material.
- Mechanisms for regular review of implementation support material for purposes of relevance and validity should be put in place.

Projects

Ongoing/completed projects

Project	Status
Development of an operating framework for ISWG	√
Compilation of an inventory of all existing support material and their web links and prioritising those for maintenance	√
Criteria for maintenance of implementation support	√ - Ongoing review for clarity
Drafting guidelines for implementation support	Ongoing. Draft to be discussed by CAG and IAESB in April 2018
Global outreach on experiences in implementation of IES 4: Professional Values, Ethics and Attitudes	Ongoing. Feedback received from Australia, South Korea, Japan, Indonesia, South Africa, EAC, USA, UK, Mexico, Sri Lanka, Lebanon

Action Requested:

- 1. Do you agree with the proposed drafting guidelines for implementation support material? If not, what are your suggestions for improvement?**
- 2. Do you have any additional recommendations on the proposed drafting guidelines for implementation support material?**