

Meeting: IESBA
Meeting Location: New York, NY
Meeting Date: March 16–18, 2020

Agenda Item

5

eCode Phase 2

I. Objective of Agenda Item

1. To receive an update on Phase 2 of the eCode initiative, including a demonstration of new features.

II. Working Group

2. The Phase 2 Working Group (WG) comprises:
 - Brian Friedrich, IESBA Member, Chair
 - Jens Engelhardt, IESBA Technical Advisor
 - Joseph Bryson, Director, Quality & Development, IFAC
 - Michelle Brody, Senior Manager, Head of Intellectual Property, IFAC

III. Background

3. Phase 1 of the eCode was successfully launched in June 2019. The Phase 2 eCode initiative is a collaborative effort between the IESBA, IFAC and an external developer. In future, it may also involve national standard setters (NSS) and professional accountancy organizations (PAOs) who wish to leverage the eCode platform within their jurisdictions.
4. At the December meeting, the IESBA received an update on the agreed statement of work for Phase 2 and progress made under three work streams:
 - Operations and maintenance – operationalized bug fixes actioned
 - New features planned
 - Plans to transfer the platform to selected NSS and PAOs
5. At the March meeting, the Phase 2 WG Chair will demonstrate a staging site of the new features that have been developed.

IV. Update

Promotion and Use of the eCode

6. There is ongoing promotion and awareness building activity to promote both the restructured Code and the eCode, including in:
 - Each installment of IFAC's publication series titled, *Exploring the IESBA Code*, the [second](#) installment of which was released in January 2020.

- IESBA's Q1 outreach and related activities, such as the January 2020 presentations to the Canadian Public Accountability Board and CPA Canada's Public Trust Committee.
7. IFAC continues to collect usage information for both the eCode and PDF downloads of the 2018 Handbook. The Phase 2 Working Group Chair will provide a brief update on the usage stats at the March meeting. IFAC and the WG continue to monitor usage to develop a history of data for more meaningful analysis going forward.

New Features and Enhancements

8. The staging site will demonstrate the following new functionalities:
- An effective date selection mechanism:

From the Menu page, users are able to select to view a different version of the eCode. There is a drop-down menu to select from. At this stage, there are only two versions. The default position is the extant Code.

When an alternate version is selected, a pop-up box appears for the user to acknowledge they are leaving the extant Code. In addition, there is prominent notification on every page to remind the user that they are not in the extant version, as well as the ability to return to the extant version through a quick link.

For the purposes of the demonstration, some of the content of Part 4B has been updated in "version 2" however further work is required to update the content and this will not go live until the process has been further tested and finalized.
 - National jurisdiction or local checkbox:

Individual jurisdictions can indicate paragraphs they have modified using a local checkbox (i.e., letters to be determined by the individual jurisdiction) appearing next to the relevant paragraphs in the national jurisdiction's eCode. This will not appear in the IESBA eCode.

For the purposes of the demonstration, the letters "NZ" are used, as New Zealand is at very initial stages of pilot testing the transfer. However, these letters can easily be amended in the content management system to suit other jurisdictions.

The WG expects that the local jurisdiction's version will be able to generate a list of all paragraphs labelled with their prefix, which can then be shared separately with IFAC and IESBA.

In addition, the individual jurisdiction has the option to add more information in a drawer about the change that has been made.
 - An option to expand all accordions. Selecting this option will expand all accordions across the eCode if selected, but can be turned off at the click of a button.
 - The Get Help button has been moved.
9. In addition, the following backend system matters have been addressed:
- New features
- An automatic check on the site for broken links.
 - A feature to create a new copy of the Handbook sections and definitions. This is needed to freeze a version of the eCode in preparation for updating the eCode with newly approved content.

The WG is still exploring options for the best way to upload new content as this is not yet an automated process.

Transfer Platform

- Detailed installation/configuration instructions have been shared with New Zealand as work to trial transfer of the eCode is in very initial stages. The updated platform will be shared with New Zealand once the design and functionality has been finalized to enable New Zealand to update their local version of the eCode.

V. Timeline and next steps

10. Following the March IESBA meeting, the new features will be finalized, and the platform will be transferred to New Zealand. However, the effective date selection mechanism and the local checkbox will not yet be visible to the user.
11. Before the user can use the “effective date selection mechanism”, further work is required to update the content of the eCode for the recently approved revisions to Part 4B.
12. New Zealand will continue work to pilot the transfer and develop the NZ eCode, with the aim of reporting back at the National Standard Setters meeting in May 2020. The NZ checkbox will only be available in the NZ eCode once launched.

VI. Actions Requested

13. IESBA meeting participants will be asked to consider and provide reactions to the presentation from the Phase 2 eCode WG Chair, including a demonstration of the Phase 2 features.