

**Meeting:** IESBA  
**Meeting Location:** New York, USA  
**Meeting Date:** December 3-6, 2019

## Agenda Item

# 9

### Way Forward – Revised and Restructured Code Roll-out

#### I. Objectives of Session

1. To receive an update on recent collaboration activities between IFAC and the international standard-setting boards<sup>1</sup> (SSBs) in support of the adoption and implementation (A&I) of the SSBs' international standards, including the Code.
2. To consider recommendations with respect to the way forward for the [Rollout Working Group](#).<sup>2</sup>

#### II. Matters for IESBA Consideration

3. At its December 2019 meeting, the IESBA will be asked to consider and provide reactions to:
  - A presentation from IESBA and IFAC staff about the current IFAC-SSB collaboration activities in support of A&I.
  - A presentation to highlight the Working Group's recommendations with respect to its future and, more broadly, activities to promote awareness, A&I of the Code in 2020 and beyond.
4. As part of the IFAC and IESBA staff presentation, IESBA members will receive an update on how the staff of the various departments at IFAC, including the Communications and Quality & Development Teams, have supported the IESBA's rollout activities (i.e., ongoing activities such as outreach and the development of guidance that supports awareness raising and A&I).
5. At the December meeting, the IESBA will receive two other presentations that are also relevant to A&I:
  - A presentation on a recently released IFAC publication, [International Standards: 2019 Global Status Report](#) which highlights how international standards, including the Code are adopted and implemented—a complex process which frequently requires years of advocacy, education, outreach and coalition building.
  - An update from the eCode Working Group Chair which will, among other matters, highlight IFAC's role in supporting Phase 2 of the eCode initiative.<sup>3</sup>

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<sup>1</sup> The IESBA, International Auditing and Assurance Standards Board (IAASB) and International Public Sector Accounting Standards Board (IPSASB)

<sup>2</sup> Working Group members comprise: Kim Gibson, Chair, IESBA Member; Saadiya Adam, IESBA Technical Advisor; Denise Canavan, IESBA Technical Advisor; and Laura Friedrich, Accounting Education Expert.

<sup>3</sup> Anticipating the collaborative efforts needed between IESBA and IFAC to progress Phase 2 for the eCode initiative, two of the four eCode Working Group members are IFAC representatives (Joseph Bryson, Director, Quality & Development, and Michelle Korman, Senior Manager, Head of Intellectual Property).

### Working Group's Considerations

6. In developing the recommendations which are summarized below, the Working Group considered:
  - The various IESBA-led rollout activities since January 2018 to support awareness raising and A&I of the 2018 Code.
  - The mechanisms and approach that are currently in place to support A&I of the Code, including those that are put in place by IFAC.<sup>4</sup>
  - The resources allocated to support the strategic objectives of the IESBA and IFAC with respect to A&I.
  - The ongoing efforts aimed at enhancing IFAC-SSB collaboration.
7. A summary of the Working Group's considerations is set out in Appendix 1 which provides relevant background information, including:
  - A recap of the Working Group's objective and key activities since its establishment in December 2017.
  - An overview of the status of adoption of the Code in general, including an update on adoption of the 2018 version of the Code.
  - A recap of the aspects of the IESBA and IFAC strategic plans and objectives that are relevant to A&I.<sup>5</sup>
8. The Working Group took into account the input of the Planning Committee as well as IFAC staff to refine and finalize its recommendations.

### III. Recommendations for 2020 and Beyond

9. The Working Group recommends that:
  - (a) It be disbanded and that Working Group members be re-allocated to support other IESBA initiatives. Such activities might involve the development of non-authoritative publications issued by IESBA staff (e.g., the development of Q&As) as well as documents produced by others (e.g., IFAC) that refer to material in the Code.
  - (b) IESBA staff take the lead in coordinating efforts with IFAC staff in support of A&I. In this regard, the Working Group recommends that IESBA appoint a Board member to act as an advisor to IESBA staff (e.g., to support the development of the *Exploring the IESBA Code* series).

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<sup>4</sup> IFAC employs different resources and skills sets to: (i) support adoption of the international standards, and (ii) support the implementation of those standards. For example:

- IFAC's Quality and Development team is responsible for tracking global adoption and monitoring matters related to adoption and compliance.
- For specific implementation support initiatives, such as its recently released publication, [A Guide for Professional Accountancy Organizations - Developing Good Practices for Members Providing Tax Advice](#), IFAC may draw upon other internal or external resources and expertise.

<sup>5</sup> In light of IFAC's strategic objective to contribute to and promote the development, adoption, and implementation of high-quality international standards, and in recognition of its unique role and position, the IESBA and IAASB have been engaging with IFAC in support of adoption and implementation.

Additional suggestions relating to the series are included in the Other Matters section of this paper.

- A key aspect of the role of this Board member would be act as a sounding board to IESBA staff in facilitating the provision of appropriate subject matter expert advice to IFAC in a timely manner about the consistency of the material in each installment with the Code.
  - The individual would not be asked to participate in IFAC-SSB staff discussions with respect to their collaboration on A&I activities.
10. The Working Group welcomes the ongoing collaboration activities between IFAC and the SSBs. In this regard, the Working Group has developed suggestions to help clarify the role and responsibilities of IESBA representatives' in IFAC-led initiatives that involve the development of non-authoritative ethics and independence guidance (see the section titled "Non-authoritative Guidance Material – Responsibilities of IESBA Representatives" below). These suggestions are based on the Working Group's observations from its involvement in the development of the recently released first installment of the IFAC short publication series titled, *Exploring the IESBA Code*.

#### **Activities to Support A&I More Broadly**

11. The Working Group suggests that IESBA and IFAC collaborate on a holistic approach for advancing A&I initiatives. At a minimum, the approach should cover collaboration on both outreach and the development of non-authoritative guidance material.
12. The Working Group believes that the IESBA should leverage IFAC's existing infrastructure, network and resources. This might involve being routinely briefed on the activities undertaken by IFAC and its Staff to:
- Promote awareness of the Code around the world, including efforts undertaken to educate professional accountancy organizations (PAOs), national standard setters and others about the Code.
  - Monitor and report on the status of adoption of the Code around the world.
  - Produce implementation guidance and other support resources as well as develop the profession's capacity to implement the Code.
13. The Working Group believes that it is important that IFAC and SSB staff continue to engage in dialogue on how best to prioritize A&I activities and optimize limited resources. The discussions will also be helpful to identify and improve synergies, having regard to the experience, knowledge and skills of IFAC and SSB staff. Over time, enhanced IFAC-SSB coordination will avoid duplicative efforts at the organizational level, in particular in relation to responding to calls for more non-authoritative guidance material to help apply international standards.

#### *Outreach*

14. The Working Group is of the view that IFAC is well placed to provide input and advice to IESBA about outreach matters. This might include, for example, suggestions as to how IESBA might amplify the impact of its outreach through IFAC's broad network and technological resources. In this regard, as part of its ongoing interactions with stakeholders, including through its monitoring and member body compliance program, IFAC collects and maintains data about the needs, challenges and best

practices at the jurisdictional level (e.g., PAOs, national standard setters, firms and others) with respect to adopting and implementing international standards, including the Code. The Working Group believes it would be beneficial for IESBA to further leverage IFAC's network and data to improve the effectiveness of its outreach program.

15. With regard to leveraging IFAC's technological resources, the Working Group believes there is an opportunity to make further use of digital platforms, including webinars and social media, to promote the Code. In this regard, the Working Group suggests that the IESBA host global webinars in 2020 that target specific stakeholder groups (e.g. regulators, those charged with governance, academics, PAIBs, SMPs).

#### *Non-authoritative Guidance Material*

16. The IESBA has heard from its stakeholders through its various projects and work streams about the importance of having non-authoritative guidance material, such as case studies, to help professional accountants better understand and apply the Code. The Working Group believes that irrespective of any IFAC-led initiatives to produce guidance materials, there is still need for IESBA staff to produce guidance material that is more technical in nature (e.g. Bases for Conclusions, At-Glance documents, Q&As, and fact sheets).
17. Having reflected on its involvement in the development of the first installment of the *Exploring the IESBA Code*, the Working Group believes it is important to establish brighter lines of responsibility for IFAC and IESBA, including with respect to the primary authorship of material, the process to develop and review documents, and other key aspects such as the intended audience, topics to be covered, drafting tone and style, and timing.<sup>6</sup>
18. Also, the IFAC Communications team has a very important role to help deliver a design and template for non-authoritative guidance that are clear, visually appealing and accessible to users of the Code.

#### **Non-authoritative Guidance Material – Responsibilities of IESBA Representatives**

19. The Working Group believes that IESBA staff, with the support of an IESBA member on an as-needed basis, should play a key role in:
  - Coordinating the development and review of non-authoritative guidance issued by IESBA Staff. This involves determining an approach and timeline for responding to ad hoc requests for technical A&I guidance on specific topics (e.g., the September 2019 stakeholder request for guidance on applying the provisions in Part 4B of the Code relating to assurance engagements other than audits).
  - Liaising with IFAC staff to provide technical input on IFAC-produced guidance material to ensure that it is aligned with the Code.
20. The appointed IESBA liaison would serve as a “sounding board” resource to assist IESBA staff in the technical review of proposed guidance material, or to suggest others who might be able to provide topic-specific insight (e.g., a Task Force, Working group, IESBA member or technical advisor, or external experts). The IESBA liaison to IESBA staff might also provide views and suggestions about

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<sup>6</sup> IFAC owns the intellectual property to the IESBA's handbooks, standards and other publications, including all non-authoritative guidance and owns the copyrights.

resources that might be developed to support the release of a new or revised standard, including whether the development of such resources should be an IESBA-led or IFAC-led initiative.

21. It is important that the process for developing and reviewing any IFAC-produced non-authoritative guidance is effective and efficient, allowing for quick decision-making and finalization. For example, the Working Group anticipates that the process for the development and review, including “quality checks,” of short and less technical documents (such as the remaining installments in the *Exploring the IESBA Code* series) should be four to six weeks.
22. As part of developing its recommendations, the Working Group did some initial thinking about what might help various stakeholders adopt and implement the Code. These preliminary suggestions, which are not included in this paper, have been provided to the IESBA and IFAC staff for further consideration.

## Other Matters

### *IFAC Short Publication Series*

23. An ongoing A&I initiative led by IFAC is the development of a series of short publications. The first installment of the *Exploring the IESBA Code* series was released in November 2019. The eleven remaining installments are being produced and will be released monthly. In this regard, the Working Group welcomes IFAC’s plan to engage an external consultant who is knowledgeable and experienced in ethics and independence to pen the remaining articles.
24. The Working Group provided input on three of the remaining installments in December 2018 and recommended the following topics for consideration for future installments:
  - Explaining how professional accountants should deal with circumstances that create **pressure to breach the fundamental principles of ethics** in accordance with Section 270 of the Code.
  - Explaining the use of discretion in making professional judgments when **preparing and presenting information** in accordance with Section 220 of the Code.
  - Emphasizing how professional accountants in public practice (PAPPs) **should use the provisions in Part 2 of the Code**.
  - Explaining professional accountants’ responsibilities with respect to identifying and addressing **conflicts of interest** that may occur while performing a professional activity (see Sections 210 and 310 of the Code).
  - Explaining the framework that is set out in the Code for professional accountants to guide their judgments and decisions in relation to the **offer and acceptance of inducements, including gifts and hospitality** as set out in Sections 250 and 340 of the Code.
  - Expressing a viewpoint about how a professional accountant can comply with the **NOCLAR** provisions in the Code while also complying with fundamental principle of confidentiality.
  - Highlighting existing provisions that apply when a firm provides a **non-assurance service to an audit client** in accordance to Section 600 of the Code. In doing so, it will be useful to link to the IESBA’s current project that will strengthen those provisions.

IFAC and IESBA staff may decide on additional topics.

*Matters Relevant to the Development of a Strategic Plan for IESBA Communications*

25. Since late September 2019, IFAC has a new Head of Communications and a Senior Communications Officer in place. The Senior Communications Officer position is new and is primarily focused on providing communications advice to the IESBA and the IAASB.
26. The staff of the IESBA and IFAC Communications have been working closely to develop an approach and timeline for progressing a number of immediate to short-term IESBA communications initiatives, including development of a more coherent IESBA communications strategy, including for social media. For example, the Working Group is of the view that the IESBA Twitter is being used on an ad hoc basis. Also, as part of previous IESBA discussions, some IESBA members have suggested that the IESBA should do more to promote its brand, including using LinkedIn.
27. The staff of the IFAC Communications team are actively exploring those suggestions and will present their proposals in March 2020.

**IV. Action Requested**

28. The Board is asked to reflect on the matters for consideration summarized above and whether it supports the Working Group's suggestions and recommendations.

## Appendix 1

### Background, Overview of Rollout Activities, Status of Adoption and Strategic Focus on A&I

#### Background

1. In December 2017, the IESBA unanimously approved the *International Code of Ethics for Professional Accountants (including International Independence Standards)* (the Code, or the restructured Code). At the same time, the IESBA established the Rollout Working Group to support efforts aimed at promoting awareness, adoption and implementation of the Code. The latest version of the Code came into effect on June 15, 2019. Within the same month, Phase 1 of the eCode was launched.
2. Since its inception, much of the Working Group's work has been focused on activities such as outreach that help stakeholders understand the changes that were made to the Code since the 2016 edition. IESBA representatives carried out a number of activities in support of the rollout of the restructured Code including outreach, webinars, interviews and guidance material.
3. The IESBA and IFAC have been working more closely and have been strengthening their collaborative efforts to more efficiently achieve their mutual strategic goal of promoting adoption and implementation of the Code. For example:
  - In June 2019 meeting, the IESBA received a report from IFAC and IESBA Staff that IFAC has been working with SSBs (IESBA and IAASB) in developing appropriate and achievable A&I initiatives.
  - In May 2019, IESBA and IFAC representatives participated in the IESBA-National Standard Setters (NSS) meeting to jointly understand the progress of global adoption of the Code among NSS meeting participants and to explore collaboration opportunities.

#### Overview of Rollout Activities

4. The Working Group's efforts resulted in a variety of different activities to promote awareness of the Code and to support the Code's adoption and implementation:
  - Release of a suite of guidance material, ranging from Bases for Conclusions to PowerPoint slide deck and a one-page flyer.
  - In-person outreach by IESBA participants to a wide range of stakeholder groups in different forums and conferences in numerous jurisdictions including a majority of the G-20 countries.
  - Participation in interviews, news articles and journals, webinars to targeted audiences such as the World Bank and the IAASB, as well as hosting of global webinars about the restructured Code.
  - Presentation of the restructured Code at meetings of IFAC committees and the Forum of Firms as well as the annual IESBA-NSS meeting.
5. The IESBA's [website](#) hosts a comprehensive set of A&I resources and tools for the Code ranging from a one-pager which highlights the new or changed material and staff-prepared Bases for Conclusions that explain the IESBA's rationale for the changes made.

## Status of Adoption

6. Generally, the Code has been adopted or is used as a basis for national ethics standards or the ethical codes of PAOs in over 120 jurisdictions around the world, including 16 among the G-20. Further, the 32 networks of firms that comprise the [Forum of Firms](#) are committed to and have aligned their policies and methodologies to the Code for transnational audits.
7. As of October 1, 2019, according to information provided by IFAC's Quality and Development (Q&D) staff, 95% of IFAC member jurisdictions have either *fully adopted* or *partially adopted the Code* (2009 version or later) as the benchmark for their professional ethical requirements. A breakdown of the adoption<sup>7</sup> status as of October 1, 2019 is summarized below.

Adopted	Partially Adopted	Not Adopted
60	64	6
46%	49%	5%

8. Preliminary data that is maintained by IFAC also indicates that more than 40 jurisdictions have already either adopted or are committed to adopting the 2018 edition of the Code. Further, through the efforts of PAOs and other jurisdictional level activity, the 2018 Code has been translated or in the process of being translated in over 20 languages.<sup>8</sup>

## Strategic Focus on Adopting and Implementation of the Code

### Aligned Strategic Plans

9. Both IFAC and IESBA have a strong strategic focus in their current Strategies and Work Plans to promote A&I . The IESBA's [2019-2023 Strategy and Work Plan](#) underscores the strategic imperative to vigorously promote global adoption of the 2018 Code because it contains key revisions and restructuring changes that improve the Code's understandability, translatability, ease of use and enforceability.
10. To align with its strategic objective, the [IFAC's Strategic Plan](#) also outlined the following strategic actions:
  - **Facilitate** consistent implementation of international standards through development and

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<sup>7</sup> In accordance with IFAC's methodology and definition of adoption, a jurisdiction has:

- Adopted the Code if the version adopted for all professional accountants (PAs) at the time of the assessment is the version in effect.
- Partially adopted the Code if an earlier version (2009 or later) has been adopted at the time of assessment; or some only requirements of the Code in effect have been adopted; or the Code has been adopted for a segment of the profession.

Jurisdiction-level information about adoption of International Standards is available at: [www.ifac.org/what-we-do/global-impact-map](http://www.ifac.org/what-we-do/global-impact-map)

<sup>8</sup> The 2018 Code has either been translated or is the process of being translated to Arabic, Bosnian, Bulgarian, Estonian, Finnish, French, Georgian, German, Hungarian, Italian, Japanese, Korean, Lithuanian, Persian, Portuguese, Romanian, Swedish, Slovak, Slovenian, Thai, Vietnamese.

sharing of best practices, resources, tools, and knowledge

- **Promote and monitor** the adoption of international standards through advocacy, stakeholder relations, and enhancing the IFAC Member Compliance Program (MCP).

IESBA SWP 2019-2023	<a href="#">IFAC Strategic Plan 2019-2020</a>
<ul style="list-style-type: none"> <li>• IESBA Strategic Theme 2 – “<b>Deepening and Expanding the Code’s Influence</b>, through increasing global adoption and effective implementation of the Code.”</li> </ul>	<ul style="list-style-type: none"> <li>• IFAC Strategic Objective – “Contributing to and promoting the development, adoption, and implementation of high-quality international standards.”</li> </ul>

**Collaboration between IFAC and SSBs**

11. The SWP<sup>9</sup> recognizes the need for continued coordination and collaboration with IFAC to achieve its Strategic Theme 2. As part of a June 2019 update to IESBA in relation to collaboration activities between IFAC and the SSBs, the following were highlighted with respect to IESBA-related A&I initiatives:
  - Development and delivery of a short publication series as part of an awareness raising.
  - Development of a deep-dive report, as part of IFAC’s Global Status Report series, that provides, amongst other matters, lessons relevant to adoption of the 2018 Code.
  - IFAC staff participation in the eCode Working Group.
  - Forward planning to support IESBA’s implementation review for the NOCLAR and Long Association Sections, such as the use of spot surveys.
12. IFAC Staff briefed the IESBA during the Board’s executive session in September 2019 on IFAC’s initiative relating to the development of a proposed tax guide,<sup>10</sup> noting that the guide provides support for implementation of the Code. IESBA members had the opportunity to provide input on the proposed document following earlier reviews by IESBA Staff and the IESBA Planning Committee.

*Recent IFAC-IESBA Staff Discussions*

13. Since the June 2019 IESBA meeting, IFAC and SSB senior staff have held meetings to discuss the SSBs’ A&I needs and to explore a way forward in a manner that optimizes IFAC’s and the SSB’s limited resources. For example, the meetings explored ways to improve synergies, having regard to the experience, knowledge and skills of IFAC and SSB staff; and avoiding duplication of work, in

<sup>9</sup> The SWP notes that:

*“...At the same time, in coordination with the IAASB, the IESBA will also explore with IFAC suitable collaborative arrangements on (a) monitoring the implementation of new or revised provisions in the Code around the world, and (b) the development of implementation support resources pertaining to the Code. **This recognizes IFAC’s unique role and position, as the global organization for the accountancy profession, in influencing adoption and implementation of international standards. It also recognizes that there are limits to the IESBA’s mandate and capacity in monitoring implementation of its standards around the world and in addressing all the market needs for implementation support...**”*

<sup>10</sup> The publication titled, [A Guide for Professional Accountancy Organizations - Developing Good Practices for Members Providing Tax Advice](#) was released in October 2019.

particular in relation to responding to calls for more non-authoritative guidance material to help apply international standards.

14. During the Rollout session at the December 2019 meeting, IFAC staff together with IESBA staff will brief the IESBA on the progress of those discussions. The collaboration efforts between IFAC and the IESBA are ongoing and are always evolving. The IESBA's December 2019 deliberations will help inform future actions and decisions.

### **Current Activities, Including Resources that Support Promoting Awareness, Adoption and Implementation of the Code**

#### *IFAC-Related Activities*

15. IFAC has an infrastructure that enables it to leverage its own resources as well as the resources of others to promote an international standard-setting process that is credible, inclusive and legitimate.<sup>11</sup> In addition to supporting the operations of the SSBs by providing staff and a range of support services such as communications and administrative support, traditionally IFAC has promoted adoption and implementation of the international standards through a range of specific programs and activities, which include:
  - Providing A&I resources to support PAOs fulfil their membership requirements.
  - Monitoring and reporting on global adoption status.
  - Producing implementation guidance material and resources.
  - Developing the profession's capacity to implement standards.
  - Advocating for the value and importance of the standards.
16. Through its monitoring and compliance program, IFAC monitors and collects data on the adoption of international standards and has gained useful insight over the years about A&I needs.
17. IFAC also works closely with PAOs and others to host events, conferences and other activities in support of A&I for international standards. For example, in 2019 IFAC worked closely with IESBA representatives to host several awareness raising events about the changes in the Code. These included:
  - Having IESBA representatives make a presentation titled, [Raising Awareness on the 2018 Code of Ethics](#) to the IFAC Professional Accountancy Organization Development Committee<sup>12</sup> (PAODC) via webinar.
  - IFAC, the IAASB and IESBA jointly participated in A Standard Setters Forum that coincided with the 2019 CReCER conference in Costa Rica.
  - Having IESBA representatives take part in a series of outreach events in Russia, which involved other jurisdictions in the surrounding region, facilitated by IFAC staff.

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<sup>11</sup> An infographic and a YouTube video is available on [IFAC's website](#) to highlight the MB's evolving role in adoption and implementation.

<sup>12</sup> The PAODC supports the IFAC Board in achieving its strategic objective to build the capacity of PAOs and strengthen the accountancy profession around the world in the public interest. The committee comprises 12 members representing 12 jurisdictions, many of them developing countries.

18. These events drew on the distinct expertise and knowledge of IFAC and IESBA whereby IFAC facilitated the forum and audience given its long-standing relationships with PAOs and understanding of their needs, and IESBA provided the technical content and presenters.
19. While both IFAC and IESBA develop guidance material that supports adoption and implementation of the Code, IESBA-produced material is generally very technical in nature and is focused on explaining the IESBA's decisions and rationale for changes that are made to the Code. In contrast, IFAC-produced material is often focused on awareness raising, thought leadership and education.<sup>13</sup> IFAC also issues guidance material that is prepared by others (e.g., PAOs) or that it has developed for PAOs and other stakeholders. In some cases, such material includes case studies and guides to apply the international standards of the IAASB and the Code.

#### *IESBA-Related Activities*

20. In general, the IESBA's mission and objective as set out in its [Terms of Reference](#) are focused on the development and issuance of high-quality, internationally appropriate ethics standards for professional accountants, including independence requirements. However, IESBA's efforts to promote awareness of the Code as well as its adoption and implementation increased tremendously during 2018 and 2019.
21. In the context of discussions about the work of the rollout activities undertaken in 2018 and 2019 and the future work needed to fulfill Strategic Theme 2 of the IESBA's SWP, some IESBA members suggested that:
  - The IESBA's role with respect to the adoption and implementation of the Code should be clarified.
  - IFAC's actions to support the adoption and implementation of the Code should be more visible.
22. There is a view that the IESBA's focus and resources, including its staff and volunteers, should be on developing and strengthening the Code (i.e., developing standards).

#### *Outreach*

23. As noted above, the IESBA successfully executed many outreach activities around the world to promote awareness, adoption and implementation of the Code which resulted in positive reports of stakeholders taking proactive steps to adopt the 2018 Code.
24. The Working Group also noted that as part of its routine activities, the EIOC reflects on the IESBA's outreach activities and advises the IESBA on ways to enhance its outreach efforts, including with respect to the scope and focus of, and general approach. In this regard, the Working Group notes that the EIOC's June 2019 report to the IESBA provided, among other matters, an "IESBA stakeholder outreach heat map" for the Board's consideration and future outreach planning.

#### *Guidance Material/Resources*

25. Traditionally, IESBA staff produce certain guidance material to support the adoption and implementation of new pronouncements. This material includes a Bases for Conclusions, At-Glance

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<sup>13</sup> It is also noted that the International Accounting Education Standards Board was recently subsumed into a new IFAC Model for Accountancy Education that includes the establishment of a new International Panel for Accountancy. This new IFAC education model aims to more comprehensively approach accounting education.

documents, Q&As, etc. The materials are technical documents that highlight specific aspects of the Code that are being revised.

26. As part of the rollout activities for the Code and NOCLAR, a more comprehensive suite of guidance material was produced (e.g., YouTube videos, Fact Sheet, PowerPoint Slide deck and a one-page flyer). Also, IESBA representatives are more frequently participating in interviews, authoring articles about the Code and participating in video and audio programs to raise awareness of the Code. Most of the resources that result from those activities are maintained on the IESBA website.
27. The [IESBA eCode](#) is an on-line resource that was developed by IESBA in collaboration with IFAC to help users better understand, apply and, as appropriate, enforce the Code.