

**Meeting:** IESBA CAG  
**Meeting Location:** New York, NY  
**Meeting Date:** March 4, 2019

## Agenda Item G-2

### e-Code

#### Objective

1. To receive a presentation of a staged website of the e-Code and to obtain Representatives' views on its features and functionalities.

*Representatives can access the proposed e-Code by using a link to the staged website which is provided via email. There is an additional opportunity to provide feedback up until **June 4, 2019** by responding to questions posed in a form which is accessible on entering the proposed e-Code.*

#### Background

2. With the release of the [International Code of Ethics for Professional Accountants \(including International Independence Standards\)](#) ("the revised and restructured Code" or "the Code"), the IESBA is committed to taking steps to support the Code's adoption and effective implementation. The e-Code is an innovative way to enhance access to and use of the Code and to respond to stakeholders' requests for tools aimed at facilitating learning, compliance and enforcement of the Code.
3. At its March 2018 meeting, the CAG provided feedback on possible features to include in an e-Code and then received an update in September 2018.
4. The objective of the e-Code is to leverage technology to support the adoption, effective implementation and enforcement of the revised and restructured Code by way of a digital platform that demonstrates the "building blocks" approach and its scalability. It is intended to provide an enhanced and more effective user experience for both new and infrequent users, as well as experienced ones.

#### Timing

5. The e-Code will be launched in June 2019. Subject to users' feedback, enhancements will be made as appropriate to add additional and/or updated features, for example, to consider how translation and other adoption and implementation challenges at the jurisdiction level can be catered for.

#### Progress to Date

6. The Working Group (WG) is currently seeking feedback from a targeted group of beta testers. Feedback from the CAG, IESBA March 2019 meeting participants and these beta testers by the first week of June will be used to refine the e-Code ahead of its launch in June and/or to inform future phases of the product.

7. The key features developed in this phase include:
- Use of the Guide to the Code to understand the purpose of the Code, how it is structured and how to use it.
  - Access to non-authoritative material
    - i. Foundational material is linked to each Part;
    - ii. Non-authoritative material is linked at relevant sections or paragraphs to assist a user understand the Code. This includes extracts from and links to bases for conclusions, questions and answers and explanatory videos which are also accessible on the IESBA website.
  - Search features including:
    - i. Searches using keyword search or Boolean search techniques (i.e., where keywords can be combined using operators such as “and”, “or”, “not”)
    - ii. Filters
  - Navigational tools such as:
    - i. Hyperlinks to material cross references in the Code
    - ii. Pop-ups with definitions and descriptions of terms used in the Code
    - iii. An interactive table of contents
    - iv. Use of color to distinguish between Parts of the Code
    - v. Expandable content (i.e., accordion approach)
    - vi. Footers to move to the next page
    - vii. The ability to navigate back to where you came from by using the back function in the browser.
  - The ability to bookmark, share and copy extracts of the Code.
8. The WG also plans to develop an introductory video to assist users understand all of these key features, which will be ready in time for the launch.
9. The IESBA meeting participants will consider a draft publication that is intended to provide stakeholders with an update on the e-Code initiative. The WG welcomes representatives' views on this update.

### **Action Requested**

10. Representatives are asked to consider the demonstration and share their views to inform the finalization of the e-Code.

### **Material Presented for Reference**

Agenda Item G-2.1      Draft e-Code Update