



International
Federation
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FINDING YOUR VOICE

PAOs, Advocacy, and Public Policy

PAO Capacity Building Series

The mission of the International Federation of Accountants (IFAC) is to serve the public interest by: contributing to the development of high-quality standards and guidance; facilitating the adoption and implementation of high-quality standards and guidance; contributing to the development of strong professional accountancy organizations and accounting firms and to high-quality practices by professional accountants, and promoting the value of professional accountants worldwide; and speaking out on public interest issues.

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Introduction

Your voice matters.

The accountancy profession is most successful and sustainable with the support of healthy national and regional professional accountancy organizations (PAOs) that have robust, effective relationships with their national and regional stakeholders, including government and regulators.

The success of any PAO relies in large part on its ability to effectively communicate, and demonstrate, its relevance to society. This begins early in a PAO's development with promotion of:

- the need for a structured profession with a commitment to the public interest;
- a PAO as the profession's cornerstone, educating, training, and overseeing competent and ethical professional accountants; and
- accountants who demonstrate trust, integrity, and credibility.

This guidance will assist PAOs in the early stages of development to establish or advance their advocacy and public policy efforts. It takes into account that such PAOs may have varying levels of resources, support, staffing, and volunteers.

As the global body for the accountancy profession, IFAC regularly engages with PAOs around the world, and is in a unique position to share good practices based on real PAO experiences. The context each PAO operates in is unique; the principles in this guidance can and should be tailored to your individual circumstances.

The overarching goal is to help your PAO enhance trust and credibility among your stakeholders—members and civil society—to create an environment in which professional accountants are listened to, can speak out on topical societal issues, and are seen as an integral, respected, and contributing part of society.

ADVOCACY AND PUBLIC POLICY

For a PAO, advocacy should always be undertaken with the public interest in mind and, depending on the organization's priorities and maturity, typically focus on two core areas:

1. Promoting the value of a strong accountancy profession

- Gaining market and legal recognition for the PAO as a center of excellence that represents the accountancy profession and works in the public interest.
- Influencing national accountancy policies to develop in line with international best practice.
- Communicating the value of the PAO and its membership to society.

2. Speaking out

- Raising awareness of issues or advocating for policy change on behalf of the PAO's membership or the profession.
- Commenting on areas related to accountancy, including legislative and/or regulatory frameworks, adoption and implementation of international standards, or taxation issues.

In broad terms, the former is considered advocacy and the latter is public policy.

To be sustainable, a PAO must act on both core areas, for itself and its membership. Ultimately, a PAO should act as the voice of the profession by engaging in policy dialogues with government, regulators, and key decision makers on public interest issues. This work contributes to a PAO's social and economic responsibility, namely to support the establishment and ongoing development of a legitimate, credible accountancy profession that contributes to its nation's long-term economic growth.

The Essential Elements

Understanding your
environment

Engaging your
stakeholders

Developing your
messages

Assessing your
performance

Progressing your
thought leadership

Managing your
reputation

There are six essential elements of an effective advocacy and public policy program. Three of these—namely, understanding your environment, engaging your stakeholders, and managing your reputation—are ongoing steps that underpin the others.

Understanding Your Environment

To develop and deploy credible, consistent messages you need to have a clear understanding of the context you operate in. For a PAO, this includes the legal and regulatory framework underpinning the accountancy profession, the organizations responsible for setting related standards and their enforcement, and regulation of other professional services.

Suggested steps:

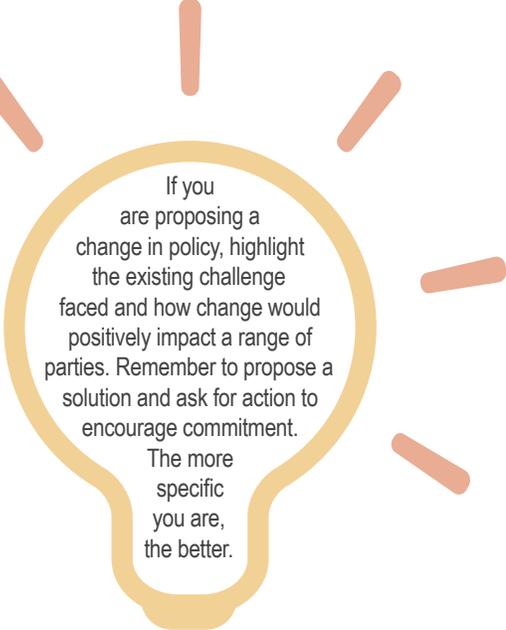
- Identify and monitor relevant issues as they emerge on the national, regional, and international landscape.
- Stay informed on current events, ongoing public debates, and the policy-making initiatives of government bodies.

- Anticipate when negative proposals may emerge, either from government or other groups in society.
- Be cautious of “misinformation” circulated by other groups and the potential impact it has on the public’s perception of the profession.
- Be prepared for major events or crises that may adversely impact your PAO’s reputation and/or the reputation of the accountancy profession. These could include financial reporting scandals, internal control or corporate governance failures, or misappropriation of funds by government.

As you survey your landscape, consider the expertise and knowledge you have and how you can use them to contribute to society in the public interest.



Government officials and regulators can be invited to participate in board meetings, technical committees, panels, discussions and roundtables, and other settings that allow for formal (e.g., speeches) and informal (e.g., receptions or dinners) exchanges to keep the dialogue open and continual.



If you are proposing a change in policy, highlight the existing challenge faced and how change would positively impact a range of parties. Remember to propose a solution and ask for action to encourage commitment. The more specific you are, the better.



A scandal in a developing country in Africa involved tens of millions in aid money being misappropriated by the government. The national PAO set out to demonstrate that the culprit was not a registered professional accountant, and therefore not subject to oversight or a code of ethics. Their efforts resulted in a new law giving the PAO greater oversight and responsibility for training, monitoring, and disciplining government officers. As a result the PAO is, and is seen to be, contributing to economic stability.



A European government published a new draft audit law containing provisions relating to audit firms for major companies that were more stringent than existing international or regional practices. The well-established national PAO, advocating on behalf of its membership and in the public interest, conducted and submitted independent research on the draft law's potentially negative impact on companies and audit firms. These efforts resulted in modification of draft legislation to be more fit for purpose.



Following the introduction of a new Accountants' Act restructuring the profession in a small country in Southern Africa, the local PAO identified each of the stakeholders responsible for implementation of the Act and developed tailored engagement plans for each. This approach increased the visibility of the organization and allowed it to demonstrate its value as an advisor to key institutions.

Engaging Your Stakeholders



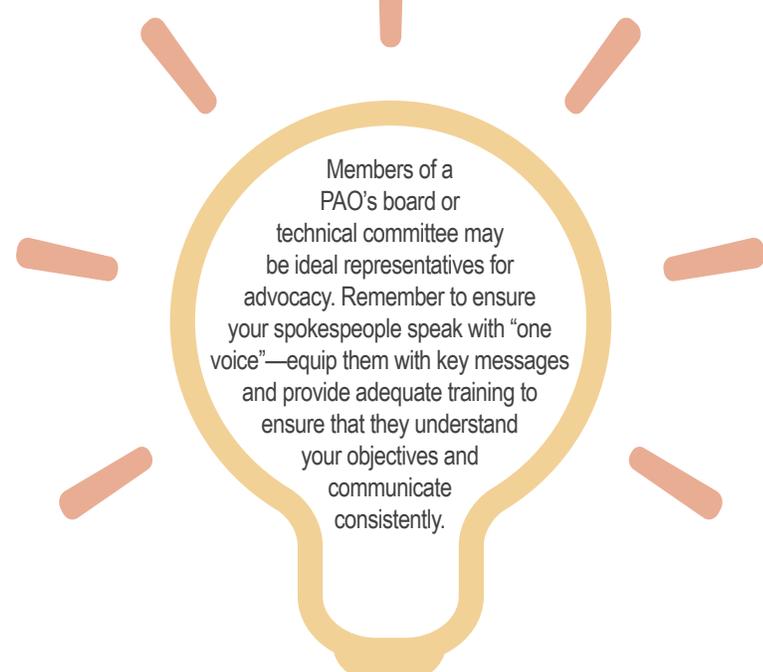
Engaging the media can be a crucial part of a PAO's communication strategy. An effective stakeholder engagement plan should identify who will speak to journalists, and ensure they receive media training.

Effective stakeholder engagement is essential to building and utilizing relationships with regulators, government, press, elected officials, academia, and other organizations. It allows your PAO to better understand the objectives and motivations of these groups and align and communicate your messages for maximum impact.

GOVERNMENT AND REGULATORS

In some countries, government has the legislative authority to establish the accountancy profession, and to ensure its proper oversight. Government may also be responsible for setting and/or enforcing professional standards. Regardless of the responsibilities of your specific government, ongoing dialogue and cooperation between your PAO, the government, and regulators is critical to ensure that the profession remains relevant and connected.

Initially, government can help bring together the stakeholders who have an interest in establishing a PAO (for example, business and public sector leaders). In certain countries and legal contexts, government may be the entity that provides funding to establish such bodies, or acts as a conduit to direct funding from donors or other sources.



Members of a PAO's board or technical committee may be ideal representatives for advocacy. Remember to ensure your spokespeople speak with "one voice"—equip them with key messages and provide adequate training to ensure that they understand your objectives and communicate consistently.

Government can involve a PAO in the decision-making process and consult with them on technical issues, such as drafting relevant laws and regulations to underpin the accountancy framework.

Over time, government can come to see your PAO as a knowledge partner that can not only provide perspectives and input into policy decisions but also assist in communicating government objectives to the profession and the community through its membership network.

MEMBERS

Keep in close contact with your members to obtain feedback, gauge opinion, and receive news from the field. Newsletters, a website, and/or online discussion boards may be used to maintain connectivity (see appendix 5).

THIRD PARTY ADVOCATES

Develop a base of contacts from organizations with which you share common objectives. These could include other professional bodies, investors, users of financial statements, academics, institutes of directors, and companies. Use opportunities to speak out jointly in order to reach a wider audience and deliver consistent messages.

PRESS

Develop a base of contacts in the media—editors, writers, and reputable bloggers who are interested in receiving press releases, articles, and content for social media.



A small national PAO in Eastern Europe has undertaken extensive stakeholder engagement to gain insight into, and influence with, the broader accountancy agenda within the country. It has established formal relationships with:

- The Ministry of Finance, allowing it to contribute to financial legislation, policies, and regulations;
- The tax and revenue body, enabling it to be involved and have a voice in national tax issues and policies;
- The national qualifications body, allowing it input into national qualifications issues as well as international standards and pronouncements; and
- The business community, allowing it to promote information sharing and the role accountants play in successful, sustainable businesses.



A PAO in Central Asia, one of many PAOs in the nation, has worked to maintain continual dialogue with the government, demonstrating its value and enhancing its recognition. This has led to the PAO being invited to create a tailored education and training program for government accountants.



Recognizing its role in the maintenance of a unified profession, an institute of Chartered Accountants in a lower-middle income South Asian nation with responsibility for standard setting maintains a strong connection with the national securities and exchange commission and the national accounting and auditing standards boards. This allows it to provide input on policy and process decisions, and facilitate collaboration on specific initiatives, enabling for regular knowledge and information exchange by the national PAO, regulators, and standard setters.



When a newly-established Eastern European PAO introduced an International Education Standards-aligned syllabus, it worked with major universities to help bring undergraduate accounting education in line with the standards, culminating with the introduction of a modernized syllabus and a new accounting and auditing department within a major university. In addition to increasing the quality of the education programs, the PAO has been able to attract a greater number of accountancy graduates and expand learning opportunities for individuals at the university and professional levels.

Developing Your Messages

DEVELOPMENT

As a PAO, your messages need to:

- reflect the public interest;
- convey the profession's role in promoting economic growth;
- promote the views of your members and constituencies;
- provide the perspective of the national profession; and
- align with international standards and good practice.

Utilizing your knowledge of the environment and stakeholder networks at the national, regional, and international levels, develop messages that are well-informed, carefully considered, and decisive. Positions should be defensible, stated with clarity, and consistently reinforce the mission and objectives of your PAO to build the profession's reputation and credibility.

DEPLOYMENT

Timing is key—you may choose to time your communications with current events or issues of newsworthiness. You will need to link your message to the wider context and add value to the discussion. Consider timing in light of competing priorities—this is particularly crucial when dealing with high-level decision makers. Is your audience too busy dealing with a crisis to hear your message? Have you already communicated with your audience recently?

Consider the appropriate manner and vehicle for your message. There are formal and informal means to communicate and selection depends both on your message and your target audience (see appendix 5).

Influencers can be identified and called on to reinforce your messages. These individuals may come from wider society and could be opinion leaders, academics, researchers, or even celebrities or sports personalities.

When making a case to an official you have had little or no prior contact with, consider a formal letter explaining your argument in a brief and clear, but precise, way. A request for an in-person meeting with your PAO President and/or senior representative(s) is a good next step.

Your audience should be carefully considered in advance:

- How well does your audience know the subject matter and/or the work of your PAO? Do they have an advanced level of technical knowledge or is it a “layman” audience?
- Is your audience a prominent figure, such as a politician, who may only need an abbreviated level of information or summary of the situation?
- What are the interests of the group you are speaking to? Are they accountants/auditors? Are they financial regulators? What motivates them?

If an in-person meeting is needed, consider who within your organization has the most relevant expertise. This may not be a senior representative, such as the President or Chief Executive, but a staff member with specific, perhaps technical, expertise.

Following a meeting with senior decision makers, consider developing “leave-behind” print materials that reinforce your points and requested action(s). Ensure the materials are clear and concise—brevity goes a long way if you expect people, especially senior leaders and officials, to read them.



Recognizing a need to distinguish formal engagement with government and regulators from other interactions with colleague organizations (such as academic institutions, firms, and other professional bodies), a PAO in Southern Africa adopted a two-tier approach. Engagement with colleague organizations is managed and conducted by the PAO's staff. Engagement with regulators and government is reserved for officers, senior leadership, and senior members of the PAO. The result is a more efficient process for handling stakeholder engagement.



In a large country in Central Europe, a PAO experienced challenges gaining legal recognition due to resistance to change from key government officials. In order to raise awareness of the PAO's role as the profession's cornerstone and the role it plays in the country's journey toward international good practice and economic growth, the PAO invited select staff from relevant ministries to sit on its board and technical committees. At the same time, to demonstrate support from across the profession, the PAO established relationships and held joint events with audit firms, companies, and other national stakeholders, to which government officials were invited. These efforts raised the PAO's profile and allowed it to demonstrate its value to a wide range of stakeholders simultaneously.



The Ministry of Finance in a small Middle Eastern nation established a committee to analyze non-performing personal loans. The committee didn't involve the PAO and, as a result, lacked the perspective of accountancy professionals. The PAO met with Ministry officials to illustrate the value of the perspectives it represents. Shortly thereafter, a PAO representative was appointed to the committee on a permanent basis.

Assessing Your Performance

It is important to review your PAO's advocacy and public policy efforts in order to understand whether efforts are having the intended impact to identify the lessons learned, and increase future effectiveness. A number of indicators can help assess your impact.

INFLUENCE ON THE GOVERNMENT AGENDA

How involved has your PAO been in the process of prioritizing the creation of laws, regulations, and public policies? All governments and public officials engage in agenda setting by determining which legislation should be proposed and when. Determining whether you have successfully contributed to prioritization, re-prioritization, or de-prioritization of items on the government's agenda is an important indicator of whether or not your PAO is impacting public policy.

MEDIA COVERAGE

Consider both the quality and quantity of press coverage your PAO has received, including trade publications, social media, blogs, and the newsletters of other institutions. Quantity can be measured through metrics: number of articles, website visits, and online registrations. Quality is harder to measure but can be assessed by considering the type of media coverage received (e.g., was the article about your PAO or did it mention your PAO? Was the article positive, negative, or neutral?), engagement and comments on blogs and social media, and strength of relationships with members of the media.

INVITATIONS FOR APPEARANCES

The opportunities for public speaking, panel discussions, or other requests indicate that the ideas your PAO shares are relevant and considered discussion-worthy by other organizations.

REVERBERATION

Consider measuring the extent to which the ideas and proposals presented by your PAO, particularly those that have demonstrated thought leadership, have been repeated by others. You can monitor this by looking for quotations, paraphrasing, or similar public policy statements issued from other organizations. Are other organizations echoing your opinions, phrasing, and stance? In the most extreme form, the term "going viral" is used when such ideas spread rapidly across the internet and social media channels.

FEEDBACK

Look at the extent to which other individuals and organizations respond to policy statements issued by your PAO. For example, the range of feedback or number of responses received following the issuance of a consultation paper can give you an idea of who is listening, who is agreeing or disagreeing, and how interested your audience is in the message or topic.

Progressing Your Thought Leadership

Now that you have developed, used, and assessed your messages, it is time to build on your PAO's advocacy and policy work by demonstrating consistency and expanding your body of thought.

For any PAO, effective public policy does not begin and end with one statement; it continues to evolve and takes on a wider range and/or depth of subject matter. In other words, it expands in scope and specialization.

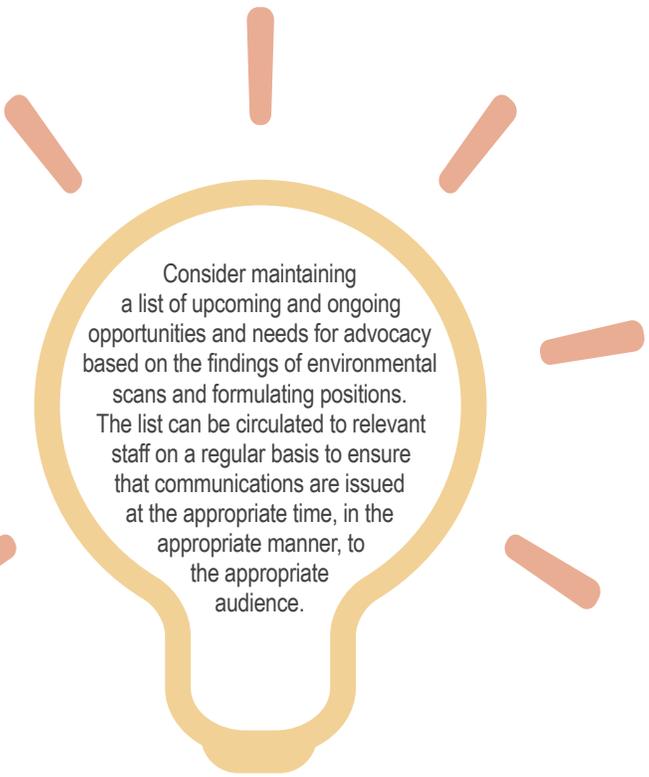
The development of an effective body of public policy positions requires consistency and should be carefully tracked and monitored. If an organization changes its position too often it can suggest a lack of stable leadership, indecisiveness, and poorly researched or supported thinking. However, remember that flexibility is needed since major developments can affect the profession at the national, regional, or international level.

Eventually, you will build an archive of policy papers, speeches, submissions, and other work that outline the foundations of your thinking, how it has evolved, and how it has been tested over time.

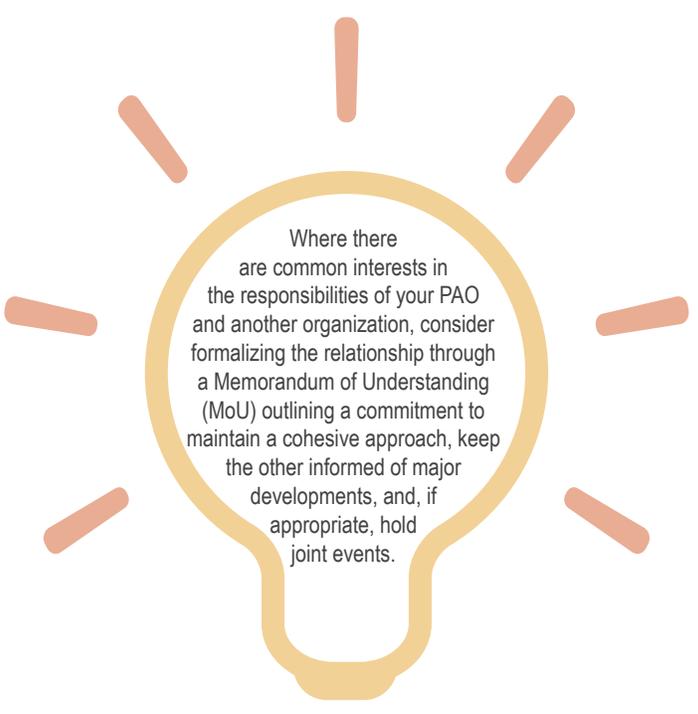
It will reflect:

- what was said;
- why it was said;
- when it was said (and in what context); and
- how it was said (research, opinion, etc.).

This becomes an important point of reference for staff and spokespeople in responding to future needs and challenges.



Consider maintaining a list of upcoming and ongoing opportunities and needs for advocacy based on the findings of environmental scans and formulating positions. The list can be circulated to relevant staff on a regular basis to ensure that communications are issued at the appropriate time, in the appropriate manner, to the appropriate audience.



Where there are common interests in the responsibilities of your PAO and another organization, consider formalizing the relationship through a Memorandum of Understanding (MoU) outlining a commitment to maintain a cohesive approach, keep the other informed of major developments, and, if appropriate, hold joint events.

Managing Your Reputation

Reputation can be seen as a measure of relevance—the degree to which your PAO “matters” in your wider national context.

The link between trust/credibility and reputation is circular and connected—without one, you can’t enhance the other. Build your trust and credibility—that is, your competency, expertise, and consistent behavior—and you build your reputation. Building your reputation will enhance your trust and credibility, both with the public and with other key stakeholders. Your PAO’s perception among stakeholders and the public affects its influence, and the demand for you to speak out.

Many experts view reputation as a type of capital or social currency—something that can be spent or a means from which to achieve things in society. PAOs can use this social currency to influence key decision makers and other institutions. It takes time to build reputation and, if damaged, time to rebuild.

In many countries, reputational “success” is demonstrated by the appointment of a PAO’s members to key financial leadership positions within the public sector, where they can more directly influence public policy issues.



Appendix 1: The Approach at a Glance

Below is a step-by-step overview of how the essential elements come together, followed by an illustrative example of how they apply in one country-specific scenario.

Key steps	Essential elements
<p>1. Understand your context and identify your objective(s)</p> <p>How is the accountancy profession in your country organized? What is the existing legal and regulatory framework and who are the key players? Remember to take into account recent developments, ongoing policymaking, and other issues of particular relevance.</p> <p>Based on this information, consider the objective you are seeking to achieve and/or the impact you hope to have. Identify the public interest considerations. Establish what you are seeking to do: Inform? Educate? Influence? What constitutes success—what impact do you hope to have on individuals or organizations?</p>	Understand your environment
<p>2. Know your audience</p> <p>Know the audience you want to speak to and identify the right people to assist you in achieving your objective(s). Who sets the laws and standards? Who dictates how the profession develops? Are you targeting these decision makers or influencers that can advocate on your behalf? What are <i>their</i> interests and/or objectives?</p>	Engage your stakeholders
<p>3. Develop the message</p> <p>Formulate a clear message backed up by the appropriate knowledge, whether environmental, technical or both. Be ready to support it with evidence.</p>	Develop your message
<p>4. Deploy the message in the right medium</p> <p>Select the method of communication that is most suited to the message and the audience. Consider who should carry the message and how, the level of formality, and whether it should be delivered in a public forum or a private meeting.</p>	Assess your performance

Appendix 2: Illustrative Example

Below is an illustrative example, using the step-by-step approach, of how a PAO could handle influencing legislative change to recognize the role of the PAO.

Key steps	Essential elements
<p>1. Understand your context and identify your objective(s)</p> <p>The Accountants Act provides the Ministry of Finance with the powers to set policy in the area of accountancy. International Financial Reporting Standards (IFRSs) and International Standards on Auditing® (ISAs®) have been adopted. The existing PAO has been given responsibility for licensing members (both individuals and firms), audit quality assurance, and providing appropriate support to firms. There are ongoing challenges with the quality of financial statements being prepared and recurring issues identified during routine audit quality monitoring.</p> <p>Objectives:</p> <p>Influence the decision maker—the Ministry of Finance—to amend the existing Accountants Act to grant additional powers to the national PAO to set and enforce education and ethics standards for its membership to improve the quality of work.</p> <p>Gain the support of influencers, including employers, the Accountant General and Auditor General, and the national standard-setting board.</p>	Understand your environment
<p>2. Know your audience</p> <ul style="list-style-type: none"> • Head of the Accounting Policy Department at the Ministry of Finance • Accountant General and Auditor General • Senior members within of the national standard-setting board • Influential member firms 	Engage your stakeholders
<p>3. Develop the message</p> <p>Empowering the PAO to set and enforce education and ethics requirements for its members will improve the quality of training and monitoring of members, resulting in more capable and competent professionals that adhere to stringent ethical standards, thereby improving the quality of financial information.</p>	Develop your message
<p>4. Deploy the message in the right medium</p> <ul style="list-style-type: none"> • Equip senior members of the national standard-setting board with key messages and include relevant items on the board meeting agenda. • Hold roundtables and/or focus groups with member firms, investors, and regulators to identify existing concerns in the private sector. • Arrange meetings between the PAO President and/or CEO with the Accountant General and Auditor General to identify existing concerns in the public sector. • Formally request a meeting between the PAO President and Head of the Accounting Policy Department at the Ministry of Finance to bring the issue to light in a formal setting. 	Develop your message
<p>5. Execute, review, and evaluate</p> <p>Prepare reports on findings, hold a debrief meeting with staff and members involved in discussions, identify next steps, and ensure timely follow-up on meetings.</p>	Assess your performance

Appendix 3: An Overview of Stakeholders

PAOs should consider engaging with a wide variety of stakeholders at the national, regional, and international levels (see examples below). Identification and prioritization of stakeholders will differ based on country context and PAO-specific needs and goals.

NATIONAL	REGIONAL	INTERNATIONAL
<ul style="list-style-type: none"> Government Ministry of Finance / Education / Trade and Commerce Public Oversight Board Securities and Exchange Commission Stock Exchange Central Bank Standard-Setting Board(s) Accounting and Audit Firms Educational Institutions Public/Civil Society PAO Membership Donor Offices Other Professional Organizations 	<ul style="list-style-type: none"> Regional Economic Groupings Regional Accountancy Organizations Regional Donor Offices 	<ul style="list-style-type: none"> International Federation of Accountants® (IFAC®) International Accounting Education Standards Board™ (IAESB™) International Auditing and Assurance Standards Board® (IAASB®) International Ethics Standards Board for Accountants® (IESBA®) International Financial Reporting Standards (IFRS) Foundation International Forum of Independent Audit Regulators International Organization of Securities Commissions (IOSCO) International Public Sector Accounting Standards Board® (IPSASB®) Donors

Appendix 4: Example Stakeholder Engagement Plan

Below is an example of how stakeholder engagement can be planned, tracked, and prioritized within a PAO. Country context will determine:

- which stakeholders to include;
- their importance within the profession and resulting level of priority for the PAO;
- the nature and format of interactions that require planning; and
- which parties are responsible for managing interactions—e.g., PAO staff or membership.

Stakeholder	Priority ¹	Contacts and Engagement	Engagement objective(s)	Planned interaction(s)	Responsibility
Ministry of Finance	A	Name Position Telephone and email	Maintain understanding of expectations of PAO, any planned developments affecting the profession Encourage transfer of additional responsibilities to PAO Communicate with auditor general to establish potential positioning of PAO to support professionalization of public sector auditors	Letter sent 2/7/2015 with request for meeting Follow-up call scheduled	President CEO
Accounting and Auditing Standards Board(s)	A	Name Position Telephone and email	Maintain awareness of, and input into, the adoption process for national accounting and auditing standards	Senior members represented on board Report on board meeting received 4/4/2015 and circulated to Standards Committee	Senior members Director Standards Committee
Member Firms	A	Establish/maintain directory of firm contacts Regular focus groups Input into PAO committee structure from firm representatives	Maintain understanding of firm expectations of PAO assistance Maintain awareness of existing challenges and proposed suggestions for addressing them	Focus group discussion held 3/5/2015 Report prepared and circulated to Audit Committee	Audit Quality Director

Stakeholder	Priority ¹	Contacts and Engagement	Engagement objective(s)	Planned interaction(s)	Responsibility
Capital Markets Development Authority	B	Name Position Telephone and email	Maintain understanding of expectations of PAO role, any challenges faced, and potential future assistance	Senior member visit planned 5/6/2015	Senior member supported by CEO
Central Bank	B	Name Position Telephone and email	Maintain understanding of any planned developments affecting the profession Maintain understanding of expectations of PAO role and assistance	Senior member visit planned 5/5/2015	Senior member supported by CEO
Universities	B	Establish/maintain directory of universities teaching accountancy-relevant courses	Maintain understanding of expectations of PAO role and assistance Encourage tuition in line with international best practice Facilitate pathway between degree courses and professional education	Introductory correspondence to be followed up by scheduled visits to three major universities w/b 6/7/2015	CEO Technical Director Education
Tax Authority	C	Name Position Telephone and email	Maintain understanding of expectations of PAO role, any challenges faced, and potential future assistance	Informal discussion with Director planned during conference 7/8/2015	President
Multilateral and Bilateral Donor Country Office	B	Establish/maintain directory of national donor contacts	Maintain understanding of any planned developments affecting the profession Encourage donor support of necessary reforms in line with international best practice	Regular catch-up discussion scheduled for 5/8/2015	President CEO Technical Director

Stakeholder	Priority ¹	Contacts and Engagement	Engagement objective(s)	Planned interaction(s)	Responsibility
IFAC and the International Standard-Setting Boards	B	Establish/maintain directory of contacts maintained	Report on progress toward addressing the IFAC Statements of Membership Obligations (SMOs) via the Member Body Compliance Program Maintain awareness of, and input into, the adoption process for international accounting and auditing standards	SMO Action Plan draft submitted 7/6/2015 Senior member appointed to IAASB 2015 Response to IESBA Exposure Draft issued 8/3/2015	CEO Technical Directors Senior member supported by President
Regional Accountancy Organization	B	Establish/maintain contacts within key regional organization(s)	Maintain connections with other PAOs across the region to share knowledge and experience Maintain awareness of, and where relevant participation in, any planned development work led by the regional organization Input into the regional organization's strategy	Membership of regional organization maintained CEO to attend regional event 8/8/2015	CEO

¹ Suggested priority allocation:

A = Structured engagement essential. Stakeholder holding responsibility for core areas related to the national accountancy profession.

B = Structured engagement important. Stakeholder able to influence core areas related to the national accountancy profession.

C = Structured engagement recommended. Stakeholder with aligned objectives and/or responsibilities in peripheral areas of the national accountancy profession.

Appendix 5: Overview of Vehicles for Message Dissemination

Vehicle	Description
Press Releases	An official statement from the PAO of a viewpoint, event, or output produced by the organization. Disseminated to the media (newspapers, journals, websites, etc.) for reprinting, distribution, and use in writing articles in their publications.
Newsletters	A regularly distributed publication about the PAO and activities that can be used to keep stakeholders and members informed and involved. Newsletters can be distributed in print or online, depending on what is appropriate for key audiences and available resources. Newsletters can be used to provide updates, explain issues or actions in detail, and/or provide guidance.
Articles: Op-Eds, Letters to the Editor, News/Features, Bylined Pieces	A written piece submitted to a publication, including opinion pieces (Op-eds, letters to the editor, and bylined pieces), news, feature articles, some of which require research to support the views or information being reported. These articles can be useful to share opinions and policy, increase name recognition for the PAO, and/or provide additional information.
Speeches / Presentations	Formal or informal oral presentations delivered either in person or over a broadcasted medium (e.g. internet, television, radio, etc.). Speeches can be an effective way to reach a new or targeted audience, engage in more detail on a specific topic, increase PAO name recognition, and connect with stakeholders or influencers.
Discussion Papers	Presents a series of ideas being tested or discussed by an organization to elicit public feedback. Discussion papers do not necessarily have to articulate a definitive position but can provide suggestions, questions, or ideas for further consideration. PAOs can use discussion papers to gauge the opinions of its audiences, stakeholders, or the public, which can help in establishing policy and more definitive viewpoints.
Position Papers	A position paper (or policy position paper) sets forth a definitive, often carefully argued, set of views, prescriptions, or opinions. These often make an official, organization-wide statement.
White Papers / Research Papers	A presentation of research or information that has been scientifically evaluated. For example, PAOs may decide to issue a white paper to illustrate views or findings alongside data that has been gathered, analyzed, or organized into case studies.
Responses / Submission Papers / Comment Letters	Frequently prepared as a submission to another organization's discussion or consultation paper and used to reflect a PAO's views in support of or disagreement with other materials, proposals, or plans. These also enable PAOs to provide a specific viewpoint or make a clear connection between the PAO and its activities or materials and another organization's work or materials.
Blogs	Blogs are brief, informal web postings that appear regularly. They are often personalized and reflect individual or organizational thinking (organizational thinking is frequently filtered through the lens of an individual, e.g. CEO, President). Blogs can be an effective way to grow audiences and extend reach.
Website	The digital point of centralization for most organizations housing all information resources (e.g. press releases, official papers, audio, video, and information libraries). Websites have become the public face of most organizations, as well as the portal to an organization's history and archives and a key tool to for promotion.

Vehicle	Description
Social Media	Social media includes Twitter, Facebook, video platforms (YouTube, Vimeo, etc.), SlideShare, LinkedIn, podcasts, and other platforms that may be popular and relevant for the PAO's audience in the PAO's nation. These mediums present PAOs with a means of communicating in real-time with audiences, frequently in a less formal manner. Many free and inexpensive social media management tools are available online, allowing PAOs to be active while making effective use of resources. PAOs do not need to be on <i>all</i> platforms; target efforts to where audiences/stakeholders are active.
Live Events (conferences, panels, roundtables, etc.)	Events allow a PAO to disseminate views, generate discussion, etc. while also providing attendees with the additional benefit of interaction, with each other and the PAO. These events usually have a structured program and can include internal and/or external speakers or presenters. Live events can also include or feature continuing professional development (CPD) and be recorded (audio and/or visual) for distribution online as a podcast.

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