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| **Meeting:** | IESBA | **Agenda Item** |
| **Meeting Location:** | Sydney | **4** |
| **Meeting Date:** | September 16-18, 2013 | |

## Structure of the Code

### Objective of Agenda Item

1.  To obtain the Board's views on the Structure of the Code Working Group's preliminary analysis of research findings.

### Working Group

2.  Members:

    - Don Thomson, Chair, IESBA Member

    - Tony Bromell, IESBA Technical Advisor

    - Brian Caswell, IESBA Member

    - Stefano Marchese, IESBA Member

    - Alice McCleary, IESBA Member

### Activities since Last IESBA Discussion

3.  The Working Group has interviewed or sent interview questions to 34 participants between June and the end of August 2013 as part of its research.

4.  The Working Group met in person in June 2013 and via teleconference in July and August 2013 to further discuss the issues and approach to the initiative, and to analyze responses to the research, taking into account the most recent input received from the Board and CAG.

### Material Presented

Agenda Item 4-A          Structure of the Code – Status Report

Agenda Item 4-B          Examples of Plain English

### Action Requested

5.  The Board is asked to consider the preliminary research findings and the analysis of the options presented in Agenda Item 4-A, and provide input to the Working Group.