

Publications (Other Than Standards) Issued by the IAASB, IAESB, IESBA and IPSASB and Their Staff

	IAASB ¹		IAESB		IESBA		IPSASB	
	Type	Due Process	Type	Due Process	Type	Due Process	Type	Due Process
Board Pronouncements	International Audit Practice Note (IAPNs) ² (provide practical assistance to auditors)	Board approved. Process for future IAPNs to be determined	International Education Practice Statements (IEPSs)	Same as IESs, PIOB approves	Ethics Interpretations	Same as Code, PIOB approves		
	Assurance Framework	Full due process for Board, PIOB is informed					Public sector conceptual framework for GPFs	Board approved – same as IPSASs
	Audit Quality Framework						Recommended Practice Guidelines (RPGs) – relate to general purpose financial reports	Board approved – same as IPSASs

¹ The IAASB may also issue IREPNs, IAEPNs or IRSPNs.

² IAPNs do not interpret, but rather elaborate and provide helpful educational content.

Publication Chart
IESBA Meeting (July 2014)

	IAASB ¹		IAESB		IESBA		IPSASB	
	Type	Due Process	Type	Due Process	Type	Due Process	Type	Due Process
			International Education Paper (IEP)	Board approved				
	Glossary/ Definitions	Board approved	Glossary/ Definitions	Board approved	Glossary/ Definitions	Board approved		
Other Board publications	ISA Monitoring Report (2)	Board approved	International Education Information Paper (IEIP) ³	Board approved	Comment letters on external publications	Negative Board Clearance	Comment letters on external publications	Negative Board Clearance
	Discussion Papers ⁴ e.g. Disclosures, Review & Compilation						Policy Papers	
	Policy Position ⁵ e.g., <i>Modifications to International Standards of the International Auditing and</i>		Accountancy Education Support Material	Board approved				Studies (e.g., Study 14)

³ Led by a task force, without ED or PIOB. Usually takes 18-24 months to develop.

⁴ Developed by staff to inform the Board – sometimes brought to a vote.

⁵ Only one at this point; Board-approved

Publication Chart
IESBA Meeting (July 2014)

	IAASB ¹		IAESB		IESBA		IPSASB	
	Type	Due Process	Type	Due Process	Type	Due Process	Type	Due Process
	<i>Assurance Standards Board</i> Comment Letters							
Staff Publications / Guidance	Basis for Conclusions	Negative Board Clearance. PIOB receives as part of due process requirement	Basis for Conclusions	Negative Board Clearance. PIOB receives as part of due process requirement	Basis for Conclusions	Negative Board Clearance. PIOB receives as part of due process requirement	Basis for Conclusions; implementation guidance; illustrative examples	Board approved
	Feedback Statement	Follow same process as Basis for Conclusions					IASB tracking table	No Board involved
	Staff Alerts	Process described on website			High-level summary of prohibitions in the Code	No formal Board involvement, although individual Board members may assist in develop-		

Publication Chart
IESBA Meeting (July 2014)

	IAASB ¹		IAESB		IESBA		IPSASB	
	Type	Due Process	Type	Due Process	Type	Due Process	Type	Due Process
						ment		
	Staff Q&As				Staff Q&As	Same process as IAASB		
Staff Other Adoption & Implementation Support	Clarity website • Modules/slides • FAQ • Adoption lists	No formal Board involvement, although individual Board members may assist in development	Staff Slides		Overview slides	No formal Board involvement	“A Closer Look At...” (case studies in implementation experiences, developed by an outside consultant	No formal Board involvement
	Auditor Reporting website						Train the Trainer modules	
	Audit Quality website							
	IAASB-NSS Catalogue on Implementation Guidance							