

## **NOCLAR—Roll-out and Implementation Support**

### **Background**

1. With the NOCLAR pronouncement now finalized, it is timely to consider what initiatives might be appropriate to maximize awareness about it given its importance, assuming PIOB approval of due process. At the same time, it is clear from interactions with stakeholders during the course of the project that there is a market need for implementation support given the range and complexity of the issues addressed.
2. The Appendix outlines some possible initiatives with respect to roll-out and implementation support, besides issuance of the press release, Basis for Conclusions and e-News. The Planning Committee has considered and broadly supports these initiatives.
3. The Planning Committee has also advised the IESBA Chairman regarding the establishment of an Advisory Group comprising a few IESBA members and Technical Advisors to provide input to staff regarding the development of appropriate implementation support tools and resources. The composition of the Advisory Group will be announced at the Board meeting.

### **Action Requested**

4. IESBA members are asked:
  - (a) For views, if any, on the proposed initiatives and their suggested timing; and
  - (b) Whether there are other initiatives addressing roll-out and implementation that should be considered.

## Appendix

### A. Roll-Out Initiatives

#	Initiative	Possible Timing	Support from, or Coordination with, others?	Notes
1.	At-A-Glance publication	Issue with final pronouncement	No	<ul style="list-style-type: none"> <li>Staff-prepared</li> <li>Overview of key features of final pronouncement</li> </ul>
2.	Fact sheet	Issue with final pronouncement	Support from IFAC Comms	<ul style="list-style-type: none"> <li>Staff-prepared</li> <li>Non-technical, broad audience</li> </ul>
3.	Video presentations	Q3-Q4 2016	Support from IFAC Comms	<ul style="list-style-type: none"> <li>IESBA Chairman, TF Chair, CAG Chair, other IESBA members</li> <li>Perspectives from Representatives on IESBA CAG representing TCWG, investors and preparers</li> <li>Filming in margins of June 2016 IESBA meeting and Sept 2016 IESBA CAG meeting</li> </ul>
4.	Interviews in leading newspapers or trade press in key jurisdictions	Q3-Q4 2016; Q1-Q2 2017	Support from IFAC Comms	<ul style="list-style-type: none"> <li>IESBA Chairman and TF Chair</li> </ul>
5.	Articles in IFAC member body magazines	Q3-Q4 2016; Q1-Q2 2017	Support from IFAC Comms	<ul style="list-style-type: none"> <li>Prepared by IFAC Communications staff with input from IESBA staff</li> </ul>
6.	Viewpoint on IFAC Global Knowledge Gateway	Q4 2016	Support from IFAC Comms	<ul style="list-style-type: none"> <li>Op-ed from IESBA Chairman</li> </ul>

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7.	Article or interview on IFAC Global Knowledge Gateway	Q4 2016 – Q1-Q2 2017	Support from IFAC Comms	<ul style="list-style-type: none"> <li>Article from IESBA staff, subject to resources</li> <li>Article from, or interview with, TF Chair</li> </ul>
8.	Article or interview on social media such as LinkedIn	Q4 2016 – Q1-Q2 2017	Support from IFAC Comms	<ul style="list-style-type: none"> <li>Article from IESBA staff, subject to resources</li> <li>Article from, or interview with, TF Chair</li> </ul>
9.	Stakeholder and country outreach	Ongoing	No	<ul style="list-style-type: none"> <li>IESBA representatives</li> </ul>
10.	National initiatives	Ongoing	Support from IFAC Comms as needed	<ul style="list-style-type: none"> <li>NSS and IFAC member bodies</li> </ul>

## B. Implementation Support Initiatives

#	Initiative	Possible Timing	Support from, or Coordination with, others?	Notes
1.	Dedicated webpage on IESBA website	Q3 2016	Support from IFAC Comms	<ul style="list-style-type: none"> <li>To contain all IESBA-related NOCLAR implementation support tools and resources</li> </ul>
2.	Power Point slides	Q3-Q4 2016	No	<ul style="list-style-type: none"> <li>Staff-prepared, with input from Advisory Group</li> </ul>
3.	Implementation workshop or seminar	Q4 2016	In coordination with IFAC	<ul style="list-style-type: none"> <li>To be arranged in Brazil as part of, or adjunct to, 2016 IFAC Council meeting</li> </ul>

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#	Initiative	Possible Timing	Support from, or Coordination with, others?	Notes
4.	Q&As	Q4 2016	Coordinate with: <ul style="list-style-type: none"> <li>• IAASB</li> <li>• IFAC SMP and PAIB Committees</li> </ul>	<ul style="list-style-type: none"> <li>• Staff-prepared with input from Advisory Group</li> <li>• Review by IESBA but non-authoritative publication</li> </ul>
5.	Briefing notes/Q&As for TCWG, PAIBs, finance executives	2017	Support from IFAC Comms, IFAC PAIB Committee	<ul style="list-style-type: none"> <li>• Input from Advisory Group</li> <li>• Review by IESBA but non-authoritative publication</li> </ul>
6.	Case studies <ul style="list-style-type: none"> <li>• Different types of NOCLAR</li> <li>• Different categories of PA</li> </ul>	2017	Coordinate with: <ul style="list-style-type: none"> <li>• IAASB</li> <li>• IFAC SMP and PAIB Committees</li> <li>• IFAC member bodies?</li> </ul>	<ul style="list-style-type: none"> <li>• Input from Advisory Group</li> <li>• Review by IESBA but non-authoritative publication</li> </ul>