Meeting:	IESBA	
Meeting Location:	New York, NY	
Meeting Date:	September 16–19, 2019	

Agenda Item
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eCode Update

Objective of Agenda Item

1.   To receive an update on Phase 2 of the eCode initiative.

Working Group

2.   The eCode Phase 2 Working Group (WG) comprises:

- Brian Friedrich, Chair

- Liesbet Haustermans, IESBA Member

- Jens Engelhardt, IESBA Technical Advisor

- Joseph Bryson, Director, Quality & Development, IFAC

- Michelle Korman, Senior Manager, Head of Intellectual Property, IFAC

Background

3.   The eCode initiative is a pre-existing Board commitment as described in the IESBA's Strategic Work Plan 2019-2023.

4.   At its June meeting, the IESBA received a final report on Phase 1 of the eCode initiative and provided input to inform planning for Phase 2.

Update

5.   At the June 2019 meeting, the Board noted that the eCode Phase 2 WG had identified three work streams:

- Operations and maintenance

- New features

- Transfer of platform to selected national standard setters (NSS) and professional accountancy organizations (PAOs)

6.   At the September 2019 meeting, the eCode Phase 2 WG Chair will provide an update on the launch of the eCode and the developing plans for Phase 2 under these three work streams.

Operations and Maintenance

7.   Phase 1 of the eCode was successfully launched in June. The eCode is accessible to everyone, on any device, and for free (www.IESBAeCode.org/). An eCode icon (as shown) was developed to facilitate creating a quick link on a mobile device, such as a smartphone or tablet.

8.   Tutorial-styled videos introducing the eCode and video demonstrations of its key features are available on the IESBA website, and within the eCode.

9.   There is ongoing promotion and awareness building activity:

- An Accounting Today Podcast is available on the IESBA website.

- The eCode Phase 2 WG Chair was interviewed for an International Accounting Bulletin article on the eCode. He also presented a video segment highlighting the eCode for a forthcoming ACCA machine learning CPD course.

- The eCode was promoted at several conferences and outreach meetings, including the AAA's Annual Ethics Symposium.

10.   IFAC is collecting usage information for both the eCode and PDF downloads of the 2018 handbook. For the month of July 2019:

- There were 2,400 users of the eCode.

- 84% of users were new visitors to the eCode and 16% were returning visitors.

- There were 2,388 downloads of the 2018 IESBA handbook PDF in July, which is just less than the number of eCode users for the same period.

11.   The WG Chair will provide an update on usage for August at the September meeting for comparative purposes.

12.   A training manual for IFAC staff has been developed to communicate how the eCode content management system works for reference by IFAC and IESBA staff.

New Features

13.   The WG developed a "wish list" of possible new, or enhancements to existing, features and is seeking information about the associated costs from the developer. This "wish list" includes functionality tied to the ability to transfer the platform externally, as well as additional items including:

- Adding an effective date filter to enable users to travel between versions of the Code as it is updated.

- Developing a more efficient way to copy, print, and share multiple paragraphs.

- Adding an option to expand all accordions in the Menu.

- Adding a Forthcoming Pronouncements page linked from the Menu.

- Considering additional types of non-authoritative material that may be linked (e.g., non-IESBA publications).

- Adding a filter to distinguish between PIE and non-PIE paragraphs, although this will be deferred for further consideration as the Non-assurance services and Fees projects evolve.

Transfer Platform

14. IFAC has successfully finalized the intellectual property (IP) agreements with the developer, confirming that IFAC has ownership of the relevant IP associated with the eCode.

15. IFAC is working to finalize IP agreements for sharing the eCode platform with third parties, including the system and support specifications necessary to host and manage the eCode.

16. The training manual developed for IFAC and IESBA staff will be updated for developing training manuals for use by NSS and PAOs (e.g., the logistics of completing the transfer of the platform and initial content, basic customization and updating) once new functionality has been developed and all the necessary information is available.

17. The maintenance work will be ongoing. The WG plans to progress work on the new features as needed. The target date for the effective date filter is mid-2020, ready for use when the forthcoming Part 4B amendments are expected to be approved for issue. Timing on implementing the other new features identified is subject to the WG's negotiations with the developer, as well as available resources. Work to pilot test sharing the eCode platform is tentatively planned for Q4 2019.

Actions Requested

18. The Board will be asked to consider a presentation from the eCode Phase 2 WG Chair and provide comments and feedback.