

Protocol for responding to IASB/IFRS Interpretations Committee technical requests

On occasions, the IASB and the IFRS Interpretations Committee request feedback on technical topics that would not be dealt with by existing AOSSG Working Groups, for example, in relation to establishing Post-implementation Reviews and IFRS Interpretation Committee requests.

This Protocol describes how the AOSSG should deal with technical topics that do not fall within the topics addressed by existing AOSSG Working Groups.

Protocol

Each Working Group is responsible for managing or responding to technical requests¹ on its topic. Where there is no Working Group that could deal with such requests and it is unlikely that one will be needed, the AOSSG Chair and Vice-Chair make an initial assessment as to whether the Chair's Advisory Committee (CAC) should act as the Working Group. In those circumstances, the *Modus Operandi of an AOSSG Working Group* would apply to the CAC and the Secretariat would prepare a response and seek input from those AOSSG members with relevant expertise or experience on the requested topic.

¹ Technical requests include short-term projects that would not require continuous monitoring and significant fact-finding. Examples include Post-implementation Reviews and IFRS Interpretations Committee requests.