

## IIRC Due Process

### ***Project selection***

1. Projects are selected by the IIRC Board in consultation with the Technical Task Force on the basis of feedback received from a range of sources, including: the Working Group, responses to the 2011 Discussion Paper, consultation with Pilot Programme participants, discussions with Council members, and roundtables conducted in various places around the world.

### ***Interim guidance***

2. Interim guidance may be issued in the form of Research Bulletins, Technical Papers, Interim Position papers or the like, to provide an overview of a particular topic, including possible approaches to addressing relevant issues, references to other source documents. Interim guidance may contain an invitation to comment, and may include the preliminary views of the Secretariat.
3. Interim guidance is to be approved by the IIRC Board. Before approval, interim guidance must be recommended by a simple majority of Working Group members present or represented at a meeting (or if voted on out-of-session, is dissented to by no more than one half of the total membership). The reasons for dissenting votes, if any, are communicated to the Board prior to its vote.
4. Interim guidance is made available free-of-charge on the IIRC's website.

### ***Consultation drafts***

5. Before the IIRC Board approves the Framework, it must first have been subject to public exposure in the form of a Consultation Draft that:
  - Sets out the IIRC's specific proposals, having taken into account all submissions received on the 2011 Discussion Paper, consultation with Pilot Programme participants and other sources of input.
  - Is notified by e-mail to all Pilot Programme participants, respondents to previous IIRC Discussion Papers or Consultation Drafts, and any other stakeholders who have registered with the IIRC.
  - Is open for public comment for a period of at least 90 days.
  - Is recommended to the Council by at least two-thirds of the Working Group present or represented at a meeting (or if voted on out-of-session, is dissented to by no more than one third of the total membership). The reasons for dissenting votes, if any, are communicated to the Council prior to its vote.
  - Is endorsed by at least two-thirds of the Council's total membership.
  - Includes an explanation of the reasons for dissenting votes, if any, of Council members.
  - Includes a statement that all submissions received will be treated as public documents and posted to the IIRC website after the consultation period.
  - Is made available free-of-charge on the IIRC's website.

## **Pilot Programme**

6. Frequent consultation with Pilot Programme participants, including webinars on key topics and an annual conference, is an integral part of the IIRC's due process.

## **Framework**

7. Before approval of the Framework by the IIRC Board:
  - All submissions received on the Consultation Draft must be considered and a summary of key issues raised and how they have been dealt with must be communicated to the Board.
  - The Framework must be:
    - Recommended to the Council by at least two-thirds of the Working Group present or represented at a meeting (or if voted on out-of-session, is dissented to by no more than one third of the total membership). The reasons for dissenting votes, if any, are communicated to the Council prior to its vote.
    - Endorsed by at least two-thirds of the Council's total membership.
8. A basis for conclusions document is published with, or shortly after, publication of the Framework. It summarises key issues raised in responses to the Consultation Draft and how they have been dealt with, and includes an explanation of the reasons for dissenting votes, if any, of Council members.
9. The Framework is to be made available free-of-charge on the IIRC's website.

## **Transparency**

10. The IIRC website will include updates on the status of technical projects, which may take the form of, e.g., publication of outlines or prototypes of the draft Framework at various stages of completion.
11. As of 2013, technical agenda papers of the Working Group and the Council will be published on the IIRC website in advance of meetings, and a recording of those meetings or a summary of discussions will be placed on the IIRC's website within a reasonable time thereafter.
12. Other forums, such as roundtables and webinars, will be used from time to time as appropriate to engage directly with stakeholders as a means of obtaining feedback on technical issues.