

Guidelines for Observers

NOTE: Changes to arrangements for Observers from January 2006

An increase in staff at the IASC Foundation and IASB means that we will require all of the area outside the boardroom as working space. As a matter of courtesy to the staff, the IASC Foundation and IASB request that observers NOT congregate outside the boardroom. Please respect our working environment by proceeding quietly from the reception area to the boardroom. When they are in the IASB offices observers are asked to remain in the boardroom or the reception area (or downstairs on the ground level) should they wish to talk to others.

The IASC Foundation will now provide wireless connectivity in the boardroom. Observers who wish to utilise this service should collect a wireless access instruction sheet from reception.

1. Meetings of the IFRIC are held at IASB's offices in London, UK, unless otherwise advised. The number of seats that can be made available for public observers is limited, we are allocating on a first-in-first served basis and as such we cannot always guarantee a seat will be available.
2. **Observers are asked to register on arrival at the meeting. Your badge will be given to you then.** IASB Staff will admit people who have not given advance notification only if space permits. *Please advise IASB if you subsequently find you cannot attend, so that your place can be given to someone else.*
3. Delegations of more than **two people** from the **same organisation** (including global affiliates) attending the same session will be admitted only at the discretion of IASB Staff and only if space permits.
4. The meeting agenda and timetable for individual agenda items will be posted in advance of the meeting on the IASB Website (www.iasb.org). Observers are encouraged to check the Website shortly before the meeting for last minute changes. The timing of sessions may change on the day of the meeting (without notice) if previous sessions take less or more time than anticipated. IASB cannot accept any responsibility for losses or inconvenience caused by changes to timing or difficulties in accommodating members of the public.
5. The IFRIC agendas are divided into items that are discussed in private (generally dealing with administrative or personnel matters) and open items. Deliberations on technical agenda subjects are open items except in the rare circumstance that a matter involves material that the IFRIC has agreed to receive on a confidential basis.
6. IFRIC deliberations are conducted in English without translation into any other language.
7. IFRIC papers will not be provided to observers. Observer notes are available on the website approximately one week before the day on which the paper will be discussed.
8. Observers are asked not to participate in discussion at the meetings and not to take photographs or operate mobile phones, video cameras, or tape recorders in the meeting room.
9. Observers are asked to remain in the public seating area and not to enter the IFRIC seating area.

10. IASB is not able to invite visitors to join IFRIC Members for lunch or dinner. Observers are requested not to bring food into the IFRIC meeting room. There are many restaurants, bistros and cafes in the vicinity of the Cannon Street office, for example in Bow Lane and Cheapside.
11. Smoking is not permitted in the IFRIC meeting room.
12. IFRIC meetings are audio cast. Please refer to the IASB Website for registration.
13. IASB does not make hotel arrangements for observers.
14. IASB does not have telephone, fax, or copying facilities available for observers.