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## IASB Cover sheet - Due Process

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### Meeting summary

In 2011 and 2012 the Due Process Oversight Committee (DPOC) has been working with the staff and Board to develop due process reporting protocols. These protocols are designed to help the IASB demonstrate that it is using its due process efficiently and effectively in the development of Standards and Interpretations. As well as this regular reporting of the due process steps being applied in a particular project, the new Handbook proposes that the staff be required to prepare for the Board, and DPOC, several summary reports each year.

There are four main papers for this session, each of which is a report on the activities identified in the due process handbook: Comment Letters; Availability of Meeting Papers; Consultative Groups; and Market and Prudential Regulators.

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### Staff papers

#### IASB meeting

9	Due Process: Cover paper
9A	Due Process : Comment Letters
9B	Due Process : Availability of Meeting Papers
9C	Due Process : Consultative Groups
9D	Due Process : Market and Prudential Regulators

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### IASB Staff contacts

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The staff are responsible for developing staff papers with recommendations, along with supporting analysis, for consideration by the IASB in its public meetings.

The staff papers should provide sufficient information to enable the IASB members to make informed decisions on technical matters.

In developing the staff papers the staff are expected to research and consult widely, including seeking advice from IASB members. However, recommendations ultimately reflect the views of the staff having considered the information they have obtained.