
IFRS Foundation Trustees meeting – Due Process Oversight Committee

Date **February 2024**
Topic **DPOC correspondence**
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This document is prepared for discussion at a public meeting of the IFRS Foundation Trustees' Due Process Oversight Committee (DPOC). The Trustees are responsible for governance of the IFRS Foundation, oversight of the International Accounting Standards Board (IASB) and the International Sustainability Standards Board (ISSB), and for delivery of the IFRS Foundation's objectives as set out in the IFRS Foundation *Constitution*.

DPOC correspondence

1. The purpose of this paper is to provide an update on whether any correspondence has been received on due process matters since the DPOC's meeting on 17 October 2023.
2. At the time of writing (15 February 2024), no new correspondence requiring the DPOC's attention has been received.