
IFRS Foundation Due Process Oversight Committee

Date	December 2024
Project	Due Process Handbook
Topic	Permission to publish
Contact	Henry Rees (hrees@ifrs.org) Jack Booth (jack.booth@ifrs.org)

This document is prepared for discussion of 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*.

Purpose of discussion

- This paper seeks the DPOC's permission to publish the Exposure Draft of proposed amendments to the *Due Process Handbook*.**

Update on recent work

- DPOC members have reviewed the draft proposed amendments to the *Handbook* and the draft invitation to comment. Since then members have been provided with:
 - a table summarising their main comments and how they have been addressed in the revised drafting; and
 - a draft of the *Handbook* that marks up the changes made since the version they reviewed.

Comment period for the Exposure Draft

- The typical comment period for Trustee consultation documents is 90 days. Recent Trustee documents with a 90 day comment period include the [Consultation Paper on Sustainability Reporting](#) (2020), the [Constitution exposure draft](#) (2021), as well as the previous [Due Process Handbook exposure draft](#) (2019).

4. Providing that the DPOC gives permission to publish, the publication date of the exposure draft would coincide with the start of the holiday season. Therefore, the staff propose a comment period ending end of March 2025 (about 100 days).