



# ***IRB October August 2021: Summary of unpublished papers***

## **Publication Statement:**

The IRB is committed to publishing Board papers and minutes. IRB Board papers are a key source of information and form a part of the official record and audit trail of decisions. In addition, it is recognised that the publication of papers provides stakeholders with an opportunity to review the work of the IRB as a part of its commitment to transparency.

However, there are circumstances when it is necessary to redact or not publish papers. Papers that fall within the following exemption criteria may be redacted or not published:

- a) Documents that include commercially sensitive information or relate to emerging strategy or policy
- b) Papers that include personal data or matters involving an identified individual or business that is protected or where there is a reasonable expectation of confidentiality
- c) Any document that includes legal or other information where there is a right or expectation of privilege
- d) Where the IRB is considering risk and the publication of any associated paper may cause an increase in the level of risk to ICAEW as a whole, to the Professional Standards department and ultimately to other stakeholders.

At its meeting in October 2021, the papers listed below were assessed by the IRB and considered to fall within one or more of the above exemptions and could not, therefore, be published or were redacted for publication. All annexes are listed, and, where available, links have been provided to any document in the public domain at the time of the meeting.

## **IRB Papers October 2021:**

### **Agenda Item 4: Case briefing**

*Exemption: Consideration of risk and the publication of any associated paper may cause an increase in the level of risk to ICAEW as a whole, to the Professional Standards department and ultimately to other stakeholders*

*Exemption: Inclusion of data or matters involving an identified individual that is protected or where there is a reasonable expectation of confidentiality*

The IRB was advised of developments and the potential for broader implications in an individual case.

## **Agenda Item 5: Review of ICAEW statement on engaging in public practice**

*Exemption: Paper and annexes deal with emerging strategy and policy issues*

The IRB Terms of Reference require it to approve "amendments to engaging in public practice after consultation with the ICAEW Board and the relevant departmental boards as appropriate for recommendation to the Council". The paper updated the IRB on the work to update the statement on engaging in public practice, sought its input and approval to move to the next phase of the work.

- Annex A: **ICAEW Statement on Engaging in Public Practice** – can be accessed [here](#)
- Annex B: **Draft revised Statement on Engaging in Public Practice** – working copy with tracked changes
- Annex C: **Draft revised Statement on Engaging in Public Practice** – updated version
- Annex D: **Consequential amendments to ICAEW practising certificate regulations (effective 6 March 2012)** – Updated with tracked changes
- Annex E: **Consequential amendments to ICAEW practising certificate regulations (effective 1 March 2008)** – Updated with tracked changes
- Annex F: **Ministry of Justice Fact Sheet on the UK's relationship with the Crown Dependencies** – published externally by the Ministry of Justice it can currently be accessed [here](#)

## **Agenda Item 6: IRB quality assurance plan**

*Exemption: Annexes deal with emerging strategy and policy issues*

The IRB has responsibility for the quality assurance (QA) of the Professional Standards Committees and developed a plan for QA in 2017. In light of changes to the governance structure, the QA arrangements were reviewed and updated. The IRB considered the revised QA plan.

- Annex A: **Revised quality assurance plan and appendices** – emerging strategy and policy
- Annex B: **Committee review timetable** – internal strategy/ management document