



Mandatory due process activities

- (a) Deliberates proposals to change standards or other guidance at PSAB meetings
- (b) Exposes a draft new standard or other guidance or amendments to a standard or other guidance for public comment
- (c) Provides explanations of, and reasons for, key changes to existing standards or other guidance
- (d) Conducts a consultation process and considers feedback received
- (e) Considers if proposals to a standard need to be re-exposed
- (f) Publishes a basis for conclusions for final standards
- (g) Exposes a draft strategic plan for public comment
- (h) Consults the Oversight Council on strategic and operating plans
- (i) Provides information to stakeholders to ensure transparency

- (a) Provides the minimum comment period for all documents issued for public comment
- (b) Conducts outreach with stakeholders that is proportionate to the topic
- (c) Exposes an extension to the term of the strategic plan for public comment
- (d) Re-exposes standard proposals if they are significantly changed from the first exposure
- (e) Considers the need for a post-implementation review of a standard

Other significant due process activities