A. Introduction

1. This document was written by Mohammed Amin, based upon a draft process written by Sue Milton, in the light of discussions at the Policy Team Meeting held on 11 March 2021.

2. The document was discussed at the UKSA Board meeting held on 25 March 2021 which Amin attended just for this item. Amin has subsequently revised it for comments made at the meeting. It has also been amended by Sue Milton following her meeting on 29 March with Helen and David.

3. It has been further updated following the UKSA Policy Team meeting on 30 March 2021. That meeting began the first application of this process, for the BEIS consultation "Restoring trust in audit and corporate governance." As the team did so, it identified various practical points which merited amending this text.

4. In this document, the word "consultation" is used as a catch-all for all of the different types of external requests for comment, calls for evidence, issue of exposure drafts etc. The key requirement is that some external organisation is seeking input from sources like us.

B. How a response gets started

5. As a result of their electronic subscriptions listed in the Appendix, Policy Team Members ("PTMs") will see external consultations once issued.

6. After reviewing the consultation request, the PTM should circulate the full Policy Team (which is facilitated by using the Google group policy-team-uksa@googlegroups.com) as follows:

a. Attaching the consultation document and mentioning the response deadline.

b. Recommending that UKSA respond, and why this consultation matters, or

c. Recommending UKSA does not respond, and why.

7. The Policy Team will liaise by email or online meeting and decide either:

a. Not to respond.

i. The Policy Director will promptly notify the UKSA Board of “No response” decisions.

ii. If the UKSA Board wishes to reverse the “No response” decision, it needs to find one or more volunteers to write the response.

b. To respond, and if so:

i. Identify who will be the Lead Author on the response.

1. The detailed responsibilities of the Lead Author are given in appropriate places within this document.

2. The overall role of the Lead Author can be described as being the guardian of the effective application of the response process for the consultation concerned, with the support of the Policy Director if required.

ii. Decide which questions we wish to respond on.

iii. Allocate those questions amongst response team members for them to draft parts of the response. They may be entirely from the Policy Team or may include others as below.

iv. The Policy Director will notify the full UKSA Board and ask if any Board member outside the Policy Team wishes to join the response task group.

v. Notify ShareSoc that UKSA proposes a response and ask if ShareSoc wishes to participate. (See paragraph 8 regarding responding jointly with ShareSoc.)

vi. Amin will create a Google group specific to just that consultation containing the full list of email addresses. This will ensure that nobody in the agreed list is omitted from any copies of emails about the consultation and updated versions as circulated.

8. The working assumption is that responses will be joint with ShareSoc. This requires:

   a. UKSA & ShareSoc agreeing that there will be a response.

   b. Agreeing which individual will be the Lead Author.

      i. The allocation of questions in the case of joint responses will be dealt with as follows:UKSA will already have allocated all of the questions (apart from questions where UKSA has decided not to respond) amongst the UKSA response team.

      ii. ShareSoc will be asked to also allocate the questions amongst team members from ShareSoc.

      iii. For each question where both an UKSA person and a ShareSoc person have been allocated, those two individuals will liaise and agree which of them will write the first draft response.

         1. As a reminder, once the first draft response is circulated, all team members are free to edit all parts of the response. The above process is merely to determine who produces the first draft reply for each question, to avoid duplication or gaps.

9. Any individual who disagrees with a decision not to respond to a consultation at all, or who disagrees with a decision to omit a response to one or more questions, is free to make an individual response.

   a. In making an individual response, the person is free to disclose their involvement with UKSA.

   b. Their response must make it unambiguously and explicitly clear that the response is submitted in a personal capacity, and not on behalf of UKSA.

10. To avoid logistical problems when the final response document needs to be submitted, confirm that David Riches will be available to send it on the day before the external deadline.

    a. If he will not, make alternative arrangements for either our response submission date or mode of submission.

11. Additionally, the Lead Author should confirm if s/he will want a website news item, related tweet(s) and a press release.

    a. If some or all are required, the Lead Author must supply publication dates to assist administrative planning, especially when several consultation responses are in train.

C. Publicising that UKSA will be responding

12. Once UKSA has decided to respond, and which questions will be responded to, the Lead Author should help to publicise this as follows.

    a. Draft a short piece for the UKSA website containing the following:

        i. Mentioning the consultation's existence, what it is about, with a link to enable downloading.

        ii. State that UKSA will be responding, listing the numbers of the questions we will be responding to.

        iii. Asking UKSA members to send their views to the Policy Team via an email to officeatuksa@gmail.com

        iv. Giving a deadline well before the official consultation response deadline.

    b. Draft an UKSA tweet to share the website news item as a link.

    c. Draft an email to all UKSA members informing them about our intention to respond, giving the same information as on the website page.

D. Short notice responses

13. Occasionally the Policy Team will become aware of consultations it may have missed, where the deadline is imminent, and to which it wishes to respond.

14. Such short notice responses will be UKSA only for logistical reasons and will omit as many of the above procedures as necessary.

15. The key steps that must not be omitted are:

    a. Sharing the draft response with the full Policy Team for comment.

    b. Sharing the draft response with the UKSA Board for approval to send it.

16. As a courtesy, we will let ShareSoc know that we are doing an urgent UKSA-only response.

E. Collecting team members views and creating a final text

17. Depending on the scale of the response required, the format of the response will be either:

    a. A letter, or

b. A response using our standard report-style response template.

18. The Lead Author is responsible for preparing the first draft of the response incorporating co-authors' initial draft text on their allocated questions, , and team members suggestions for the initial over-arching introductory text of the response, as they arrive.

   a. The deadline for circulating a first draft response to the whole team for comment is 4 weeks before the external deadline.

   b. Team members will be given 7 days to respond.

   c. All responses must consist of:

      i. Direct edits within the change tracked document. This is the most desired form of response.

      ii. Microsoft Word comments created using the Review / Comment function, which are linked to the text which is being commented about.

         1. The situation where such comments are useful is if the team member is uncertain what the original text is intended to communicate.

         2. Alternatively, the team member is welcome to ask the original writer by email or telephone.

      iii. Each person editing the change tracked document should save it with a new file name, adding their own initials or name at the beginning.

         1. This person must not change the version number at the end of the file name, which should only be changed by the Lead Author.

      iv. Comments in the form of writing something in a covering email must only be done if it is general comment about the response document as a whole, and not a comment about any particular piece of text.

         1. For specific text within the draft, only direct edits or Word comments must be used.

      v. The insertion of text within the body of the document to serve as a comment (as opposed to proposed revised text) is prohibited.

vi. The Policy Team recognises that some team members may regard directly editing text written by others as “rude” or “aggressive.” It is actually standard practice with change tracked documents, and much easier for the lead author to deal with than separate comments.

d. On a weekly cycle, the Lead Author should:

i. Send an email to the response team informing them that the week’s opportunity to comment is now closed, while the Lead Author will be collating comments, deciding what to accept, reject, modify, to produce a new iteration with the next version number.

1. This email is intended to stop the Lead Author receiving additional comments part way through his or her collation task.

ii. Produce a new version which the Lead Author considers to be the consensus at that time, adding a new version number.

iii. Circulate the new version in both CLEAN form and CHANGE TRACKED form.

1. For information, the CLEAN version should also have change tracking switched on, even though it contains no tracked changes and no comments.

2. That is to ensure that all new amendments to it can be seen.

iv. Request that all future amendments in the next cycle consist of edits and comments made to the CLEAN version.

1. The reason is to avoid the document as it develops being cluttered with old change tracked text and old comments which are superseded.

2. The above process will allow team members to see at each stage exactly how V3 (say) has been derived by the lead author from V2 (say), while eliminating textual clutter from the document going forward.

F. <u>Obtaining approval for the final text</u>

19. Once the Lead Author has a text that he or she is willing to recommend as the final text, this should be circulated to the response team, making it clear that this text is intended as final, seeking consensus approval.

a. If consensus is not forthcoming, the response team should either hold an online meeting or an email debate about the key sticking points, but not involving circulating further edited versions of the response document.

b. If consensus still cannot be achieved, it may be necessary to vote.

20. Within 2 weeks of the external deadline, the Policy Director should send the intended final response to the UKSA Board for approval, giving a maximum of 7 days for response.

21. It is the responsibility of the Policy Director, assisted by the Lead Author, to manage and resolve any UKSA Board concerns that arise at this stage.

22. For joint responses, ShareSoc should match this timescale.

G. Sending the response

23. To avoid missing external deadlines, UKSA should aim to send the response no later than the day before the external deadline.

24. Responses in letter form will have a named UKSA signer (+ a named ShareSoc signer if the response is joint), even if there is no wet signature on the electronic document.

    a. The named UKSA signer must be an UKSA director.

    b. The named UKSA signer will send the final response Word document to David Riches for conversion to a PDF and emailing to the external authority the response is addressed to.

25. Larger responses which use our standard response template which produces a response in “Report format” do not have a named signer.

    a. It must be an UKSA director who sends the final response Word document to David Riches for conversion to a PDF and emailing to the external authority the response is addressed to.

26. The email sending the final response text to David should be copied to all of the UKSA Policy Team to inform them that the response has been sent to him.

27. David will send the PDF response to the external body, completing our submission.

H. Post-sending publicity

28. Simultaneously with steps at G above, the lead author will draft text for the UKSA website which will be used to publicise the response and to make it available for download.

29. It is recommended that the standard template below be used.

Place (describe location, e.g. news story, other page, tab, screen position) **UKSA website**	
Headline text	
Teaser text	
Body text	
Any other requests, e.g. embargo, links, graphics, date of posting etc. **Not applicable**	
Actioned by:	**Date:**

30. The author should also draft a tweet, if he or she feels able to compose such a concise document.

31. The author should also draft a press release, is a press release is required.

32. The main goal of the lead author is to ensure this draft publicity text captures the main messages of our response.

33. The lead author is free to consult others while drafting.

34. After drafting, the lead author will compose accompanying instructions for publication relating to timing of the release and send those andthe draft publicity text to John Hunter cc Sue Milton, Helen Gibbons and David Riches , for John to sharpen up the language and messaging.

35. John Hunter will send his proposed publicity text to Helen Gibbons, David Riches and Sue Milton. The responsibility for finalising and approving the text that is published on the website rests with Helen and Sue.

a. All instructions for Helen and David should be at the start of relevant emails (not lower down as they risk being missed) and those instructions should be explicit so all they have to do is follow them.

36. Helen, David and Sue will publish the agreed text in line with instructions and timings set out in 34.

I. Appendix – Coverage of sources of consultations

37. The table below lists the sources of consultation documents, gives a link where people can subscribe, and identifies Policy Team Members who are subscribed to receive updates.

38. The goal is that every source should have at least two Policy Team Members who subscribe to it.

Source	Link for subscription	Policy Team Members who subscribe
Financial Reporting Council	https://www.frc.org.uk/ at bottom of page	MA, SM, CH
Institute of Chartered Accountants in England & Wales		SM, CH
International Accounting Standards Board		CH
Financial Conduct Authority		SM
UK Endorsement Board		SM
The UK Government		CH