

31 January, 2011

The Trustees of IFRS Foundation
30 Cannon Street
London EC4M 6XH
United Kingdom

Dear Trustees

Re: IFRS Interpretation Committee Review

The Asian Oceanian Standard-setters Group (AOSSG) is pleased to respond to the questionnaire that was requested by the IFRS Foundation Trustees' Due Process Oversight Committee in its review of the IFRS Interpretations Committee (the Committee). The AOSSG currently has 24 member standard-setters from Asian-Oceanian region: Australia, Brunei, Cambodia, China, Dubai, Hong Kong, India, Indonesia, Iraq, Japan, Kazakhstan, Korea, Macao, Malaysia, Mongolia, Nepal, New Zealand, Pakistan, Philippines, Saudi Arabia, Singapore, Sri Lanka, Thailand, and Uzbekistan.

The AOSSG sets out to promote the development and adoption of or convergence with IFRS as well as fostering the capacity of domestic standard-setting in the region to contribute to the work of the IASB. This submission has been prepared under the name of the AOSSG and reviewed by the wider membership. Individual members of AOSSG normally make their own submission as well. It is a policy of AOSSG that submissions reflect any diversity of view within the membership of which we become aware.

The AOSSG have gathered responses from its members in responding to the questionnaire. While different perspectives have surfaced during our discussion, we highly appreciate the Trustees' initiatives to explore if the current structure of the Committee is sufficiently effective and sustainable, considering the increased acceptance of the IFRSs in a number of jurisdictions. In particular, we think that in order to take into account the local business, legal and regulatory conditions, there should be increased communication between the Committee and the national standards setters or its regional groups (such as the AOSSG), considering that such groups have in-depth understanding of the issues either in jurisdiction or region, and increased dialogue will be helpful for the Committee in its effective operation. The Committee should have a proper process to facilitate this. In addition, to represent the views on issues peculiar to the Asia-Oceania region, it is suggested that there should be a representative from the AOSSG as a member of the Committee.

We have attached two appendices. Appendix 1 (Excel sheet) is the summary of ratings organized by each section per individual jurisdiction, where we calculated the average of ratings based on the responses from our member jurisdictions having provided ratings to the questionnaire. The Appendix 2 is in form of questionnaire where comments from our members are summarized to respective questions.

If you have any questions, please feel free to contact us.

Yours sincerely,



Ikuo Nishikawa
Chairman of the AOSSG



Dr. Chungwoo Suh
Chairman of leading country for
IFRS Interpretation Committee Review

Appendix 1

Question #	Countries							Avg
	Australia	Iraq	Japan	Korea	Malaysia	New Zealand*	Singapore	
Objectives and Scope of Activities of the Interpretations Committee								
1	3	2	2	2	2		2	2.6
2	2	2	2	3	2		2	2.6
3	2	2	2	3	2		2	2.6
4	2	2	uncertain	3	2		Uncertain	2.3
Membership								
5	2	3	3	3	3		4	3.6
6	2	3	uncertain	3	3		2	2.6
Operating Procedure								
7 a	2	2	3	3	2		2	2.3
b	2	2	3	3	2		2	2.3
c	2	2	3	3	2		N/A	3.0
d	2	2	2	2	2		2	2.0
e	2	2	2	3	2		2	2.2
f	2	blank	2	3	2		2	2.2
8	3	3	2	3	2		3	2.7
9	2	3	uncertain	2	2		3	2.0
10	2	N/A	3	4	3		3	3.8
Agenda Criteria								
11	2	3	3	3	2		2	3.0
12	3	3	3	3	2		2	3.2
Outputs from the Committee								
13	3	3	3	2	2		2	3.0
14	3	3	3	3	2		2	3.2
15	1	3	2	3	2		2	2.6
16 a	2	2	2	3	2		2	2.6
b	2	2	2	3	3		2	2.8
17	3	3	2	3	2		2	3.0
Communications								
18	2	2	2	2	2		2	2.4
19	2	2	3	3	3		Uncertain	3.3
20	3	3	2	2	2		2	2.8
Leadership								
21 a	2	3	uncertain	2	2		2	2.2
b	3	3	uncertain	2	2		2	2.4
c	3	2	uncertain	3	2		2	2.4
Interaction with the IASB								
22	2	2	3	2	2		2	2.6
23	2	2	2	2	2		2	2.4
Overall evaluation								
24	3	2	2	3	2		2	2.8

* No Rating given



IFRS Interpretations Committee Review

Questionnaire to be completed by all external stakeholders interested in the IFRS Interpretations Committee, including IASB Members, IFRS Advisory Council members, External Observers, national standard setters and all other interested parties.

Name Asian-Oceanian Standard-Setters Group
(All responses will remain confidential.)

Background:

Please tick () the appropriate box that best describes your background:

- User
- Preparer
- Auditor
- Regulator
- Academic
- Other (please explain) Group of Accounting Standards Setters

Please indicate the geographic region in which you are located by ticking () the appropriate box:

- Asia/Oceania
- Europe
- North America
- Africa
- South America
- International

IFRS Interpretations Committee Review

Purpose: To assist the Trustees of the IFRS Foundation conduct a review of the effectiveness of the IFRS Interpretations Committee as part of its monitoring of the IFRS Foundation. This questionnaire provides for a performance evaluation of the efficiency and effectiveness of the Interpretations Committee in achieving its objectives and to offer suggestions to improve its operations.

The assessment covers the accomplishments of the Committee. It is not an assessment of the performance of individual Committee members.

Process: This questionnaire employs the following rating graduation:

1 = strongly agree; 2 = agree; 3 = agree somewhat, but needs improvement; 4 = strongly disagree

For all items rated as 3 or 4, it is important that each such rating is supported by comments identifying the areas needing improvement and suggested improvements. However, we strongly encourage respondents to provide comments on all aspects of performance. We would also appreciate comment if you are uncertain, do not know the answer to the question, or feel the answer is not applicable.

Responses will be analysed by staff of the IFRS Foundation and a summary will be circulated to the Trustees. The Trustees will issue a final report in the first half of 2011 and this will be sent to all respondents. It will also be placed on the Foundation's website. The Chairman will make a full report to the Interpretations Committee and time will be made available during the relevant Committee meeting for discussion of the results.

Timing: Respondents are asked to complete this form electronically and return it to interpretations-comm@ifrs.org by **31 January 2011**. Individual responses will remain confidential and will not be published.

IFRS Interpretations Committee Review

Objectives and Scope of Activities of the Interpretations Committee

The objectives of the Committee as set out in the Constitution are.

- To interpret the application of IFRSs and provide timely guidance on financial reporting issues not specifically addressed in IFRSs, in the context of the IASB’s Framework, and to undertake other tasks at the request of the IASB¹.
- The other tasks include reviewing and making recommendations to the IASB of items for inclusion in the Annual Improvements process, and review of comment letters received and making recommendations on the finalisation of those Annual Improvements.

#	Criteria	Rating				Uncertain / Do not know	Not applicable
		1	2	3	4		
1.	The Committee’s stated objectives and scope of activities are appropriate to assist the IFRS Foundation and the IASB in meeting the objective of promoting the use and rigorous application of IFRSs.	<input type="checkbox"/>					
2.	The Committee understands its objectives and how these link with those of the IFRS Foundation and the IASB. This is reflected in the functioning of the Committee.	<input type="checkbox"/>					
3.	The Committee’s activities appropriately reflect its objectives	<input type="checkbox"/>					
4.	The Committee’s experience and expertise are being efficiently and fully utilised by the IASB.	<input type="checkbox"/>					

¹ Paragraph 43 of the IFRS Foundation’s Constitution.

IFRS Interpretations Committee Review

Comments on Objectives and Scope of Activities of the Interpretations Committee

Some members consider there is a limited need to interpret the application of IFRSs by issuing Interpretations and believe that the Committee's time and effort might well be better invested in its other roles, such as the Committee's involvement in reviewing proposed improvements to IFRSs and making recommendations to the IASB as part of the Annual Improvements project which is significant. These members believe that the IFRS Interpretations Committee should act as a filtering mechanism to determine whether there are issues arising in practice that highlight that there are gaps in IFRS that should be addressed by the IASB.

Other members noted that the objective of the Committee is both important and appropriate.

Ratings: 1 = strongly agree; 2 = agree; 3 = agree somewhat, but needs improvement; 4 = strongly disagree

#	Criteria	Rating				Uncertain / Do not know	Not applicable
		1	2	3	4		
Membership							
Committee members are appointed by the Trustees. The members of the Committee are selected so as to represent the best available combination of technical expertise and diversity of international business and market experience in the practical application of IFRSs and analysis of financial statements prepared in accordance with IFRSs.							
5.	The Committee has a sufficiently broad range of collective expertise, experience and geographical balance to ensure its effective and efficient operation. The Committee membership achieves an appropriate balance of backgrounds and experience.	<input type="checkbox"/>					
6.	The size of the Committee is appropriate to achieve diversity of experience and background without being too large.	<input type="checkbox"/>					

IFRS Interpretations Committee Review

Comments on Membership of the Interpretations Committee

Members believe that the diversity of representation on the Committee could be enhanced so that broad spectrum of views is taken into account. Given that the Asia economies will be the center of the global market in the next decade and the fact that many countries have been converging with IFRS or are in the process of adopting IFRS, members believe it is important for the Committee to understand and address issues from this region. With this in mind, members recommend that the membership of the Committee include a representative from the AOSSG to convey the issues peculiar in this region comprising of developed and developing countries.

While our members agree that the Committee members possess strong expertise in accounting and profound practical experience, considering the dynamics of the business transactions and complexity of accounting standards in the recent years, it might be almost impossible to expect someone to possess expertise in all subject matters and accounting techniques. Rather, some believe focusing on specific areas may be those that one can expect in reality. Therefore, some members suggested the Trustees and the Committee should consider changing its extant structure (Please see our detailed comments in the section "Operating Procedures").

Ratings: 1 = strongly agree; 2 = agree; 3 = agree somewhat, but needs improvement; 4 = strongly disagree

IFRS Interpretations Committee Review

#	Criteria	Rating				Uncertain / Do not know	Not applicable
		1	2	3	4		
Operating Procedures							
The Committee generally meets six times each year for one and a half days. Meetings are open for public observation (except for administrative matters).							
7.	Committee meetings are efficient and effective in terms of:						
	(a) Frequency.	<input type="checkbox"/>	<input type="checkbox"/>				
	(b) Length.	<input type="checkbox"/>	<input type="checkbox"/>				
	(c) Geographical location (London).	<input type="checkbox"/>	<input type="checkbox"/>				
	(d) Quality of agenda material.	<input type="checkbox"/>	<input type="checkbox"/>				
	(e) Quantity of agenda material.	<input type="checkbox"/>	<input type="checkbox"/>				
	(f) Timely provision of agenda materials (observer notes).	<input type="checkbox"/>	<input type="checkbox"/>				
8.	There is high quality participation and interaction in the discussion by Committee Members in reaching consensus	<input type="checkbox"/>	<input type="checkbox"/>				
9.	Committee meetings are productive and achieve their full potential	<input type="checkbox"/>	<input type="checkbox"/>				
10.	The Committee is optimally placed to meet the future demand of stakeholders	<input type="checkbox"/>	<input type="checkbox"/>				
Ratings: 1 = strongly agree; 2 = agree; 3 = agree somewhat, but needs improvement; 4 = strongly disagree							

IFRS Interpretations Committee Review

Comments on Operating Procedures of the Interpretations Committee

We appreciate that the Committee members work with professional expertise, and meetings are conducted in a productive manner. Under the current presumption where the Committee consists of volunteer members and it address all issues stated in the objectives, members believe the operating procedures (e.g., frequency, length) are reasonable, although some think it not optimal in responding to global demand from practice.

Accordingly, some members suggested the Trustees and the Committee consider the following.

Suggestion 1: Changing part-time membership into full-time members

With this change, the Committee members will be able to discuss more issues extensively. Also, it will enable members of the Committee to study relevant issues more in-depth by undertaking outreach activities around the globe.

Suggestion 2: Utilizing regional activities

Our experience through the collaborative work at the Asian-Oceanian Standard Setters Group (AOSSG) suggests that more work can be done on a regional basis, including preliminary examination among peers and by delivering submissions to the Committee.

Suggestion 3: Transforming the Committee into separate Task Forces

Considering the dynamics of the business transactions and complexity of accounting standards in recent years, it may be possible to transform the Committee into separate task forces which address particular areas. In doing so, some think it advisable to consider that the IASB member(s) chair the respective task force(s) according to respective expertise, so that the IFRS Foundation as a whole can make the best use of the extant resource both in terms of effectiveness and efficiency.

Suggestion 4: Collaborating with national standard setters

Some suggest establishing a review committee which is composed of national standard setters for individual projects. This review committee may perform preliminary reviews of the issues identified, and so forth.

Ratings: 1 = strongly agree; 2 = agree; 3 = agree somewhat, but needs improvement; 4 = strongly disagree

Agenda Criteria

IFRS Interpretations Committee Review

#	Criteria	Rating				Uncertain / Do not know	Not applicable
		1	2	3	4		
<p>The criteria for the Committee to address an issue by issuing an Interpretation are as follows:</p> <p>(a) <i>The issue is widespread and has practical relevance</i></p> <p>(b) <i>The issue indicates that there are significantly divergent interpretations (either emerging or already existing in practice). The Committee will not add an item to its agenda if IFRSs are clear, with the result that divergent interpretations are not expected in practice.</i></p> <p>(c) <i>Financial reporting would be improved through elimination of the diverse reporting methods.</i></p> <p>(d) <i>The issue can be resolved efficiently within the confines of existing IFRSs and the Framework, and the demands of the interpretation process.</i></p> <p>(e) <i>It is probable that the Committee will be able to reach a consensus on the issue on a timely basis.</i></p> <p>(f) <i>If the issue relates to a current or planned IASB project, there is a pressing need to provide guidance sooner than would be expected from the IASB's activities. The Committee will not add an item to its agenda if an IASB project is expected to resolve the issue in a shorter period than the Committee requires to complete its due process.</i></p>							
11.	The Criteria for the Committee's interpretative agenda are appropriate and adequate.	<input type="checkbox"/>	<input type="checkbox"/>				
12.	The Agenda Criteria are applied appropriately and consistently.	<input type="checkbox"/>	<input type="checkbox"/>				

IFRS Interpretations Committee Review

Comments on Agenda Criteria

While some members feel the criteria generally appropriate, a majority of members believe that the criteria are too restrictive, so that too many issues have been rejected by the Committee.

In particular, members have observed that the Committee often rejects the issue raised, on the grounds that “(a) The issue is widespread and has practical relevance”. These members wonder if the word “widespread” has been too narrowly interpreted than originally intended. In their view, the original intention is more in the sense that the Committee will not determine an accounting treatment of particular entities that is the responsibility of the entity and its auditor. In this vein, even where the issue arises only from a particular jurisdiction, it should be regarded as “widespread”, when it is accounted for very differently among entities in the jurisdiction. Therefore, so as to avoid possible misunderstandings, they suggested clarifying the word “widespread” or replacing (a) by the words such as “The issue is not peculiar to a particular entity and has practical relevance in jurisdiction(s)”.

In addition, the criterion “(e) It is probable that the Committee will be able to reach a consensus on the issue on a timely basis” may need some amendment or be eliminated, as no one can make such a prediction without deliberating the issues. Alternatively, the Trustees may take another look at the current consensus-based system in the interpretation process, which can end up in giving one member a veto right, even where providing the guidance is in the public interest.

Further, another criterion “(f) If the issue relates to a current or planned IASB project, there is a pressing need to provide guidance sooner than would be expected from the IASB’s activities. The Committee will not add an item to its agenda if an IASB project is expected to resolve the issues in a shorter period than the Committee requires to complete its due process.” may be too restrictive, as it is the natural inclination that the Board and its stakeholders expect to finish its on-going projects in a shorter time period, while in many cases, they are proven to be too optimistic and that more time is needed in order to solve difficult issues.

In addition, some members are concerned about the consistency of the basis used for determining which topics are added to the IFRS Interpretations Committee's agenda and which topics are rejected. More communications may provide some clarity about the process followed and may assist others to appreciate the consistency achieved in determining the Committee's agenda.

IFRS Interpretations Committee Review

#	Criteria	Rating				Uncertain / Do not know	Not applicable
		1	2	3	4		
Ratings: 1 = strongly agree; 2 = agree; 3 = agree somewhat, but needs improvement; 4 = strongly disagree							
Outputs from the Committee							
The Committee addresses issues by:							
(a) issuing IFRIC interpretations							
(b) proposing issues to the IASB for inclusion in Annual Improvements							
(c) making recommendations for the IASB to address an issue in some other way, for example inclusion in an existing IASB project or consideration in a post-implementation review							
(d) issuing an agenda decision not to address an issue through one of the above routes. Agenda decisions for issues considered for an Interpretation are published for public comment for 30 days before being finalised.							
13.	The Interpretations issued and Annual Improvements proposed meet the needs of the IASB and the IFRS Foundation	<input type="checkbox"/>	<input type="checkbox"/>				
14.	The Interpretations issued are effective (their number, frequency and content) in meeting the needs of constituents	<input type="checkbox"/>	<input type="checkbox"/>				
15.	The Annual Improvements issued are effective (their number, frequency and content) in meeting the needs of constituents	<input type="checkbox"/>	<input type="checkbox"/>				
16.	Agenda decisions are issued when the Committee decides not to take an issue onto its agenda. Some of these agenda decisions do not propose any further action. The content of such agenda decisions is appropriate and sufficient when:						
	(a) the Committee believes the Standards provide sufficient guidance	<input type="checkbox"/>	<input type="checkbox"/>				
	(b) the Committee is unable to reach a consensus	<input type="checkbox"/>	<input type="checkbox"/>				
17.	The consultative due process for agenda decisions is appropriate and sufficient	<input type="checkbox"/>	<input type="checkbox"/>				

IFRS Interpretations Committee Review

Comments on Outputs from the Committee

Some members noted that while they welcome the information provided on items not taken onto the agenda (i.e., rejections) from a practice perspective, they question if the dissemination of such detail is appropriate from a standard setting perspective.

Considering that published rejections have worked virtually as GAAP for practical reasons, it is important that sufficient due process is followed in relation to the rejections which state the Committee belief that the standards provide sufficient guidance and its reasons. Entities refer to such reasons almost as much as they do to standards. Therefore, they think that rejections are sufficiently important such that later developments should not supersede such reasonings in other rejections.

In addition, as stated in our comment under "Agenda Criteria", some are concerned that the criterion of "unable to reach a consensus" is often used by the Committee as a reason for not adding a topic to its agenda. This will result in issues that have significant divergent interpretation to remain and affect the implementation of the relevant IFRS particularly for jurisdictions converging with IFRS. Some members, therefore, suggest the removal of this criterion in setting an agenda of the Committee. In order to meet its objective to interpret the application of IFRSs and to provide timely guidance on financial reporting issues, some suggest the Committee should make a greater effort to reach a consensus or to recommend the matter to be taken up by the IASB.

For example, the IFRIC in January 2010 decided not to add to its agenda the issue on IAS 38 Intangible Assets - Amortisation method with respect to requests for guidance on the meaning of 'consumption of economic benefits' when determining the appropriate amortisation method for an intangible asset with a finite useful life. The reason provided for not adding the issue to its agenda was that the IFRIC concluded it would not be able to reach a consensus on the issue on a timely basis. Having understood that some difficult issues may require more resources or take a longer time to resolve, members urge the Committee to consider alternative arrangements including working together with national standards setters who may be able to assist to provide the additional resources required to resolve the issue expeditiously.

Ratings: 1 = strongly agree; 2 = agree; 3 = agree somewhat, but needs improvement; 4 = strongly disagree

Communications

18.	The Committee's communications are optimal and effective (IFRIC Update and post-meeting podcast)	<input type="checkbox"/>					
19.	When appropriate, the Committee and/or the Committee staff liaises effectively with other similar interpretations bodies and National Standard Setters.	<input type="checkbox"/>					

IFRS Interpretations Committee Review

#	Criteria	Rating				Uncertain / Do not know	Not applicable
		1	2	3	4		
20.	The Committee's activities are sufficiently transparent to stakeholders.	<input type="checkbox"/>	<input type="checkbox"/>				
<p>Comments on Communications</p> <p>Members believe that the relationship with the National Standard Setters (NSS) is significant for the IFRS Interpretations Committee and IASB. Improvements in communication between these parties are encouraged. Thus, more effective and frequent communications may provide some clarity about the Committee's activities. NSS are understood to be the ones that have the most updated knowledge in applying accounting standards, and that have more frequent communication with stakeholders in respective jurisdictions. Consequently, the members strongly encourage the Committee and its staff to increase its liason with NSS, to identify issues and devise the remedies in a timely fashion.</p> <p>In addition, in this context, we would like to note that the Asian-Oceanian Standards Setters Group (AOSSG) was recently established in Asia Oceania region, and it has gained significant prominence. Thus communication with AOSSG is also strongly encouraged.</p>							
<p>Ratings: 1 = strongly agree; 2 = agree; 3 = agree somewhat, but needs improvement; 4 = strongly disagree</p>							
Leadership							
21.	Please rate the effectiveness of the Chair.						
	(a) Discussions are at the appropriate level of detail.	<input type="checkbox"/>	<input type="checkbox"/>				
	(b) Discussions are focused on the right issues.	<input type="checkbox"/>	<input type="checkbox"/>				
	(c) Issues are identified and deliberated in a timely and effective manner.	<input type="checkbox"/>	<input type="checkbox"/>				

IFRS Interpretations Committee Review

Comments on Leadership

While members think the Committee benefits from the presence of Board members at meetings, the role of the Chairman has varied between being the responsibility of the Director of Technical Activities, a current Board member and now an ex-Board member. Members believe that a current Board member should chair the committee and that this should be ongoing policy. This is especially true as improvements become more of the focus, as it is critical that the Chair be immersed in the variety of standards being set and amended. It also adds to the credibility of the Committee and its relationship with the Board.

Likewise, provided that "suggestion 3" under the heading of "Operating Procedures" is taken, some members think that the IASB member(s) should chair the respective task force(s) according to their respective expertise, so that the IFRS Foundation as a whole can make the best use of the extant resource both in terms of effectiveness and efficiency.

Ratings: 1 = strongly agree; 2 = agree; 3 = agree somewhat, but needs improvement; 4 = strongly disagree

Interaction with the IASB

The designated Board observers are (from July 2010) Philippe Danjou, Amaro Gomes, Patricia McConnell and Wei-Guo Zhang . They are encouraged primarily to listen and to provide Board Member perspectives on issues being discussed rather than participate in the debate. The Director of Implementation Activities provides an oral update to the IASB after each Interpretations Committee meeting.

22.	The Committee interfaces effectively with the IASB	<input type="checkbox"/>					
23.	The IASB responds effectively to the IFRS Interpretations Committee's recommendations	<input type="checkbox"/>					

Ratings: 1 = strongly agree; 2 = agree; 3 = agree somewhat, but needs improvement; 4 = strongly disagree

IFRS Interpretations Committee Review

Comments on Interaction with the IASB

Please refer to our comments in the section on "Leadership."

Overall evaluation

24.	Overall, the Committee is achieving its stated objectives and scope of activities.	<input type="checkbox"/>					
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Ratings: 1 = strongly agree; 2 = agree; 3 = agree somewhat, but needs improvement; 4 = strongly disagree

IFRS Interpretations Committee Review

Comments:

Please list the three aspects of Committee's activities that, in your opinion, are working best.

Majority believes that interpreting the application of the IFRSs in order to improve the quality of financial reporting works best among the Committee's activities.

A member believes that the meetings (except for administrative matters) of the IFRS Interpretations Committee that are held in public works best because they believe this helps to increase transparency in the standards setting process. In addition, the Committee's communications, i.e IFRIC Update and post-meeting podcast, are effective for their purpose and are issued on a timely basis.

A member believes that Committee's most effective role to be its involvement in Annual Improvements process.

Please list the three aspects of Committee's activities that, in your opinion, are in the most need of improvement.

Majority believes communication is the area that needs improvement.

Other members believe leadership, agenda consistency of the basis used for determining which topics are added to the Committee's agenda or interpretation of the application of IFRSs need improvement.

Do you have any suggestions on improving the process of assessing the Interpretations Committee?

As stated earlier, some members believe the Committee should consist of task forces whose members are expertise in the subject matters

General comments: use this space for any general comments that you may have.

While the Committee has done a commendable job in providing timely guidance on the interpretation of application of the IFRS, some members said that the Committee would have to take into consideration that due to the difference in legal and business environments in different countries, sometimes it may not be possible to reach a "one size fits all" solution. Hence, in such situations, guidance provided should be succinct enough to help reflect the economic substance of the underlying transactions. However, there are issues of IFRS which need clearer and detailed interpretations. In such situations, members hope that the Committee takes this into a deeper level.