

EFRAG SECRETARIAT PAPER FOR PUBLIC EFRAG BOARD MEETING

This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of the EFRAG Board. The paper does not represent the official views of EFRAG or any individual member of the EFRAG Board or EFRAG TEG. The paper is made available to enable the public to follow the discussions in the meeting. Tentative decisions are made in public and reported in the EFRAG Update. EFRAG positions, as approved by the EFRAG Board, are published as comment letters, discussion or position papers, or in any other form considered appropriate in the circumstances.

**Dynamic risk management – outreach 2016
Cover Note**

Objective and further steps

- 1 As EFRAG TEG members have recommended publication of the paper in their October 2016 meeting, EFRAG Secretariat would like to ask EFRAG Board about permission for its publication.

Questions for EFRAG Board

- 2 Does EFRAG Board agree with the publication of the paper?

Agenda Papers

- 3 In addition to this cover note, agenda papers for this session are:
 - (a) Agenda paper 08.02 – Dynamic risk management – outreach 2016.