

XRB Standards Navigator - Standards Page

Navigation menu for first 2 levels of headings enabling overview and jump to functionality

Consistent look and feel with XRB web site

Multiple versions with dates can be created and with the status of each clearly labelled as "current" or otherwise

Search for key term across all standards

Related documents section including existing PDF of standard

Browser options:

- Scale up or down using Browser zoom settings
- Control "F" to search and go to any text on page (with content expanded)

Collapse or Expand toggle to see all section or summarised

Summarised preface section across all standards hold information on authority, copyright, how to read etc

Paragraph "anchors" enable copy and sending of url's with unique location on the page for users to reference and share

Clean and consistent layout of headings and font

Auto links upon loading to:

- Other standards
- Other paragraphs on the same page
- Footnotes as carried through from Word

Collapse left or right columns for focused view the standard content only

Defined terms stored within a library and pop up definitions available here based on the user clicking a highlighted term

Search within the standard

The screenshot displays the XRB Standards Navigator interface for ISA (NZ) 240. The page features a top navigation bar with the XRB logo and the text 'Te Kāwai Arāhi Pūrongo Māwhiri EXTERNAL REPORTING BOARD'. Below the header, there is a search bar labeled 'Search standards' and a 'Download file' button for 'ISA (NZ) 240 - Unamended v4.pdf, 665 KB'. The main content area is titled 'ISA (NZ) 240 The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements' and includes a 'Mandatory Date' dropdown set to '15 December 2023' with a 'Current Version' label. A 'Search within standard' box is present, with a search term 'Fraud' entered. The page is divided into sections: 'Table of contents' on the left, 'Preface', 'History of Amendments', 'Introduction', and 'Scope of this ISA (NZ)'. The 'Introduction' section contains a paragraph with a unique anchor '1.00'. A 'Definition from ISA (NZ) 240 Fraud' pop-up is visible on the right, defining fraud as an intentional act by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception to obtain an unjust or legal advantage.