Comments to the Alignment of Part 4B with ISAE 3000 (Revised) Project Proposal by Standard-Setting Board (SSB)/IFAC Technical Managers

The comments of SSB/IFAC Technical Managers for the technical areas within, or supported by, IFAC are required before this Project Proposal is considered by the SSB or IFAC committee proposing to undertake the project.

Technical Manager to the Compliance Advisory Panel and Professional Accountancy Organization Development Committee

Although the proposal indicates that it is unlikely significant implementation costs would be incurred due to the changes, we do note that in jurisdictions where a) the national standard-setter and/or PAO has to translate the standards for adoption and implementation or b) the national standard/setter and/or PAO has limited means to address and align changes within its own Code on a timely basis, this might impact global application of any changes.

No additional significant concerns or comments related to this project proposal.

We encourage the IESBA to issue additional explanatory material as necessary, especially for PAOs in developing contexts.

Signed: Sarah Gagnon  
Date: 8/23/18

Technical Manager to the International Accounting Education Standards Board (IAESB)

No comments.

Signed: David McPeak  
Date: September 7, 2018

Technical Director to International Auditing and Assurance Standards Board (IAASB)

The matters of coordination related to Alignment of Part 4B with ISAE 3000 (Revised) initiative follows the general principles of coordination agreed by the IAASB and IESBA during their September 2017 joint meeting.

Technical Manager to the Professional Accountants in Business (PAIB) Committee

No comments.

Signed: Stathis Gould  
Date: 8/29/2018

Technical Director to the International Public Sector Accounting Standards Board (IPSASB)

No comments.

Signed: John Stanford  
Date: 9/7/2018
Senior Technical Manager to the IFAC Small and Medium Practices (SMP) Committee

In principle I support the project proposal to align part B of the restructured code with ISAE 3000 (Revised). As the project scope has identified matters which warrant further consideration beyond the purely factual alignments, it is very important that IESBA closely coordinates with the IAASB.

Signed: C. Arnold  
Date: 9/7/18

Technical Manager to the Transnational Auditors Committee (TAC)

Supportive of this project with no comments.

Signed: Barry Naik  
Date: 9/7/2018