

International Ethics Standards Board for
Accountants (IESBA)
Attn. Ken Siong

Submitted via the IESBA website

P.O. Box 242
2130 AE Hoofddorp
Mercuriusplein 3
2132 HA Hoofddorp
T +31 88 4960 301
nba@nba.nl
www.nba.nl

**Subject: IESBA Consultation Paper: Collective
Investment Vehicles and Pension Funds – Audit
Independence**

Date
June 30, 2025

Re
IESBA CP Collective
Investment Vehicles
and Pension Funds –
Auditor Independence

Our ref
25/JZ/171916

Attachment
Request for Specific
Comments

Direct dial nr
+31 884960254

Dear Ken,

The NBA welcomes the opportunity to respond to the Consultation Paper relating to Collective Investment Vehicles and Pension Funds – Auditor Independence. However, we cannot agree with the proposals made by IESBA in this consultation paper. We do support the reaction of Accountancy Europe dated June 27, 2025.

In addition, we agree with Accountancy Europe that we also consider the conceptual framework in the IESBA Code to be broadly both clear and appropriate for application in the context of collective investment vehicles (CIVs) and pension fund structures. Like Accountancy Europe, we don't believe that specific revisions to the Code for CIVs and pension funds are necessary

For further information on this letter, please contact Martijn Duffels via e-mail at m.duffels@nba.nl.

Yours sincerely,
NBA, Royal Netherlands Institute of Chartered Accountants,

Signed by

Anton Dieleman
Chair of the Dutch Ethics and Assurance
Standards Board

Royal Netherlands
Institute of Chartered
Accountants

