List of Respondents to December 2003 Exposure Draft on Group Audits

IFAC Member Bodies

1. American Institute of Certified Public Accountants (AICPA)  
   United States  
2. Association of Chartered Certified Accountants (ACCA)  
   United Kingdom  
3. Canadian Institute of Chartered Accountants (CICA)  
   Canada  
4. Certified General Accountants Association of Canada (CGA Canada)  
   Canada  
5. Chinese Institute of Certified Public Accountants (CICPA)  
   China  
6. Compagnie Nationale des Commissaires aux Comptes (CNCC) & Conseil Supérieur de l'Ordre des Experts-Comptables (OEC)  
   France  
7. Den norske Revisorforening (DnR)  
   Norway  
8. Foreningen af Statsautoriserede Revisorer (FSR)  
   Denmark  
9. Föreningen Auktoriserade Revisorer (FAR)  
   Sweden  
10. Hong Kong Society of Accountants (HKSA)  
    Hong Kong  
11. Institut der Wirtschaftsprüfer (IDW)  
    Germany  
12. Institut des Reviseurs d'Entreprises (IRE) Belgium  
    Belgium  
13. Institute of Certified Public Accountants of Kenya  
    Kenya  
14. Institute of Chartered Accountants in England and Wales (ICAEW)  
    United Kingdom  
15. Institute of Chartered Accountants in Ireland (ICAI) - Auditing Standards Committee  
    Ireland  
16. Institute of Chartered Accountants of New Zealand (ICANZ)  
    New Zealand  
17. Institute of Chartered Accountants of Pakistan (ICAP)  
    Pakistan
18. Institute of Chartered Accountants of Scotland (ICAS)
   United Kingdom
19. Japanese Institute of Certified Public Accountants (JICPA)
   Japan
20. Koninklijk Nederlands Instituut van Registeraccountants (Royal NIVRA)
   The Netherlands
21. Malaysian Institute of Accountants (MIA) & Malaysian Institute of Certified Public
    Accountants (MICPA)
    United Kingdom
22. South African Institute of Chartered Accountants (SAICA) & Public Accountants' &
    Auditors' Board (PAAB)
    South Africa

Firms
1. Deloitte Touche Tohmatsu (DTT)
   United States
2. Ernst & Young
   United Kingdom
3. Grant Thornton
   United States
4. KPMG
   Canada
5. Mazars
   United Kingdom
6. Moore Stephens
   United Kingdom
7. PricewaterhouseCoopers (PwC)
   United Kingdom

Others
1. Auditing Practices Board (APB)
   United Kingdom
2. Australasian Council of Auditors-General (ACA-G)
   Australia
3. Australian Auditing & Assurance Standards Board (AuASB)
   Australia
4. Basel Committee on Banking Supervision
   Switzerland
5. Fédération des Experts Comptables Européens (FEE)
   Belgium
6. German Certified Public Accountants Society e.V. (GCPAS)  
   Germany
7. International Organization of Securities Commissions (IOSCO)  
   United States
8. London Society of Chartered Accountants (LSCA)  
   United Kingdom
9. New York State Society of Certified Public Accountants (NYSSCPA)  
   United States
10. Ramachandran Mahadevan  
    India
11. Richard Regal  
    United States