

Comments re ED – Proposed change to the Definition of “Those Charged with Governance”

With respect to amending the definition of ‘those charged with governance’ to align it with the def’n in ISA 260 – Yes. Agreed.

With respect to adding ‘or a subgroup thereof’ to the term ‘those charged with governance, it would be neater and less cumbersome to change the definition of ‘those charged with governance’ to begin with the words “Any or all of” rather than adding the proposed words all over the code (messy).