



НП «Институт профессиональных  
бухгалтеров и аудиторов России»  
(ИПБ России)

Тверская ул., д. 22<sup>Б</sup>, стр. 3, Москва, 125009  
Тел./факс: (495) 720-54-55  
E-mail: info@ipbr.org. Web: www.ipbr.org

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Dear colleagues,

We are pleased to have an opportunity to comment on the revised Statements of Membership Obligations. And we also highly appreciate the work done by the Board.

Undoubtedly, the project of the SMOs' review is a task of great importance that needed to be considered by all stakeholders.

In general, we welcome all changes proposed. Especially, we would like to underline the incorporation of responsibility gradation concept into the SMOs. Various conditions that influence IFAC members' activity in different jurisdictions definitely should be reflected in their obligations.

A special remark on translation is also a very valuable addition. We fully share the Board's viewpoint on vitality of standards good understanding from a perspective of their promotion, adoption and implementation.

However, it seems to us that with all that amendments incorporated the SMOs' texts became a little overburdened and more difficult for perception in comparison with the original version, in spite of more clear determination of terms used. Our proposal is to carry out paragraphs that are same in all SMOs (obligation, applicability framework, requirements and application guidance, compliance assessment) into a separate section to begin with the SMOs or replace them into the Preface.

By the way, a principle of "black and grey lettering" of the previous version excluded from the proposed text also made the SMOs more structured.

Back to the added responsibility degrees we would like to propose to broaden the gradation with an inclusion of responsibility levels depending on whether there is an obligatory membership in a professional organization – an IFAC member. This, we believe, will make the gradation comprehensive, providing all possible variants of IFAC members' opportunities to stay compliant.

In conclusion, we suppose that much work has already been done by the Board and adjusted for all the comments received the renewed SMOs will meet all parties requests.

Please, do not hesitate to contact me will you have any questions.

Sincerely yours,

Evgenia Kuposova  
Director  
IPAR