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Individual Commentary

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**The Auditor's Responsibilities Relating to Other Information
Proposed Consequential and Conforming Amendments to Other ISAs**

I'm Denise Juvenal this is pleased to have the opportunity to comment on this consultation of The Auditor's Responsibilities Relating to Other Information - Proposed Consequential and Conforming Amendments to Other ISAs this is my individual commentary for International Auditing and Assurance Standards Board – IAASB/IFAC. I agree with this proposal.

I understand that internal control needs to be the principal point in the organizations, independent if public or private sector, because the IFAC/IAASB elaborates a great work for development, control and modifications of the international standards.

However, I observe that the organizations need to have cooperation for management of the structure of organization considering the high quality of internal control and experience of professionals, the results can improve the Integrated Reporting, Global Reporting and COSO in relation the application in the organizations.

So, I consider the importance of the cooperation the IFAC/IAASB with key international regulators, for reduce of the impact for this proposal about laws, described in the pages 20 and 21 of this proposal, for the IFAC/IAASB do not have questions about the Annual Report.

Request for Comments

While the IAASB welcomes comments on all matters addressed in the exposure draft, the IAASB is seeking comments on the following specific matters:

- 1. Whether, in your view, the stated objectives, the scope and definitions, and the requirements addressing the auditor's work effort (together with related introductory, application and other explanatory material) in the proposed ISA adequately describe and set forth appropriate responsibilities for the auditor in relation to other information.**

Yes, I agree that in the proposed ISA adequately describe and set forth appropriate responsibilities for the auditor in relation to other information.

- 2. Whether, in your view, the proposals in the ISA are capable of being consistently interpreted and applied.**

Yes, I agree with the proposals in the ISA are capable of being consistently interpreted and applied.

- 3. Whether, in your view, the proposed auditor reporting requirements result in effective communication to users about the auditor's work relating to other information.**

Yes, I agree with the proposed auditor reporting requirements result in effective communication to users about the auditor's work relating to other information.

- 4. Whether you agree with the IAASB's conclusion to require the auditor to read and consider other information only obtained after the date of the auditor's report, but not to require identification of such other information in the auditor's report or subsequent reporting on such other information.**

Yes, I agree with the IAASB's conclusion to require the auditor to read and consider other information only obtained after the date of the auditor's report. I think that the IFAC/IAASB needs to work together with local regulators or regionals in relation the exceptions for control of the divergences that can occur for implementation of this standard.

In addition to the requests for specific comments above, the IAASB is also seeking comments on the general matters set out below:

- (a) *Preparers (including Small- and Medium-Sized Entities (SMEs)), and users (including Regulators)*—The IAASB invites comments on the proposed ISA from preparers (particularly with respect to the practical impacts of**

the proposed ISA), and users (particularly with respect to the reporting aspects of the proposed ISA).

I consider very important this study for Preparers including SMEs, considering the used in the future.

(b) *Developing Nations*—Recognizing that many developing nations have adopted or are in the process of adopting the International Standards, the IAASB invites respondents from these nations to comment on the proposed ISA, in particular, on any foreseeable difficulties in applying it in a developing nation environment.

I consider very important this study for Developing Nations, considering the adoption and process the International Standards.

(c) *Translations*—Recognizing that many respondents may intend to translate the final ISA for adoption in their own environments, the IAASB welcomes comment on potential translation issues respondents may note in reviewing the proposed ISA.

I consider very important this study for Translations, considering translate the final ISA for adoption in their environments.

***Effective Date*—Recognizing that the proposed ISA results in changes to the auditor's report, the IAASB believes that to the extent possible, the effective date should be aligned with that of the IAASB's Auditor Reporting project. Accordingly, the IAASB believes that an appropriate effective date for the standard would be 12–15 months after issuance of the final standard, but may be longer or shorter to align with the effective date of the revisions arising from the auditor reporting project. Earlier application would be permitted. The IAASB welcomes comment on whether this would provide a sufficient period to support effective implementation of the ISA.**

I agree with effective date for this proposed ISA including the due process.

Thank you for opportunity for comments this proposal; if you have questions do not hesitate contact to me, rio1042370@terra.com.br.

Yours,

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