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### Proposed Strategy and Work Plan, 2014-2018

I am Denise Juvenal this is pleased to have the opportunity to comment on this consultation Proposed Strategy and Work Plan, 2014-2018. This is my individual commentary for International Ethics Standards Board for Accountants – IESBA/IFAC.

#### Guide for Respondents

**59. The Board welcomes comments on all matters addressed in this consultation paper.**

Description	Comments
<b>Strategic Themes for 2014–2018</b>	
<b>Maintaining a High-Quality Code of Ethics for Application by PAs Globally</b>	I agree with this proposal, if the board agrees, I suggest that for this point could be include public sector because in the maintaining a high quality considering the new discussion elaborate for European Commission - EUROSTAT <sup>1</sup> and OECD <sup>2</sup> . The ethics code is very important for public sector in this moment.

<sup>1</sup> [http://epp.eurostat.ec.europa.eu/portal/page/portal/public\\_consultations/consultations/epsas](http://epp.eurostat.ec.europa.eu/portal/page/portal/public_consultations/consultations/epsas)

<sup>2</sup> <http://www.oecd.org/gov/budgeting/IPSASB-Governance-Review.htm>

Description	Comments
<b>Promoting and Facilitating the Adoption and Effective Implementation of the Code</b>	I agree with this proposal and I understand that promoting and facilitating the adoption and effective implementation of the Code can be together Regional Regulators, European Commission and important International Regulators or use group of ASAF created for IASB <sup>3</sup> for identification of the difficulties and problems around the world.
<b>Evolving the Code for Continued Relevance in a Changing Global Environment</b>	I agree with this proposal considering the importance of IFAC-IESBA always modernize the International standards when occur a new research elaborate for some Important International Regulator.
<b>Increasing Engagement and Cooperation with Key Stakeholders</b>	I agree with this proposal considering that Key Stakeholders are very important for development of International Standards.
<b>Key Considerations Guiding the Determination of Potential Actions, Priorities and Timing</b>	
<b>New Work Streams in 2012</b>	I agree with this proposal is very important for this moment.
<b>Key Factors</b>	I agree with this proposal is very important for this moment.
<b>Other Important Factors</b>	I agree with this proposal is very important for this moment.
<b>Key Assumptions</b>	I agree with this proposal is very important for this moment.
<b>Importance of Flexibility</b>	I agree with this proposal is very important for this moment.
<b>Potential Actions, Priorities and Timing</b>	I agree with this proposal is very important for this moment.
<b>Overview of 2014–2018 Actions, Priorities and Timing</b>	
<b>Maintaining a High-Quality Code of Ethics for Application by PAs Globally</b>	I agree with this proposal, I think that in this moment with new modifications in the International Standards is very useful the

<sup>3</sup> <http://www.ifrs.org/Alerts/Governance/Pages/Trustees-announce-membership-of-ASAF-March-2013.aspx>

Description	Comments
	IFAC-IESBA observe the internal control of elaborate for COSO <sup>4</sup> and IFAC-PAO <sup>5</sup> with relation the impact for Ethics Code for public and private sector.
<b>Guidance Regarding Safeguards in the Code</b>	I agree with this proposal.
<b>Audit Quality</b>	I agree with this proposal, I suggest for the board, if agrees, that verify with International Internal Audit – IIA <sup>6</sup> for this process.
<b>Promoting and Facilitating the Adoption and Effective Implementation of the Code</b>	
<b>Structure of the Code</b>	I agree with this proposal.
<b>Enforceability and Related Matters</b>	I agree with this proposal.
<b>Understanding the Extent of Adoption of the Code</b>	I agree with this proposal.
<b>Outreach to Stakeholders and Other Activities in Support of Adoption and Implementation</b>	I agree with this proposal. I understand that outreach to Stakeholders can be together Regional Regulators, European Commission and important International Regulators or use group of ASAF create for IASB <sup>7</sup> for identification of the difficulties and problems around the world.
<b>Evolving the Code for Continued Relevance in a Changing Global Environment</b>	
<b>Collective Investment Vehicles (CIVs)</b>	I agree with this proposal.
<b>Fee Dependency</b>	I agree with this proposal.
<b>Emerging Issues Initiative</b>	I agree with this proposal.
<b>Increasing Engagement and Cooperation with Key Stakeholders</b>	I agree with this proposal. I understand that Engagement and Cooperation with Stakeholders can be together Regional Regulators, European Commission and

<sup>4</sup> <http://www.coso.org/documents/FINAL%20News%20Release%20--%20How%20Frameworks%20Improve%20Organizational%20Performance%20and%20Governance%20--%202002%2010%2014.pdf>

<sup>5</sup> <http://www.ifac.org/publications-resources/establishing-governance-guide-professional-accountancy-organizations>

<sup>6</sup> <https://na.theiaa.org/Pages/IIAHome.aspx>

<sup>7</sup> <http://www.ifrs.org/Alerts/Governance/Pages/Trustees-announce-membership-of-ASAF-March-2013.aspx>

Description	Comments
	important International Regulators or use group of ASAF create for IASB <sup>8</sup> for identification of the difficulties and problems around the world.
<b>Summary of Projects, Work Streams and Activities, and Work Plan 2014–2018</b>	I agree with this proposal.

**60. The Board in particular would welcome respondents' views on the following:**

**(a) Do you support the four work streams the Board added to its SWP in 2012, i.e., Long Association, Non-Assurance Services, Review of Part C, and Structure of the Code (See Section II)? If not, please explain why.**

Yes, I support the four work streams the Board added to its SWP in 2012. I consider that these points about Long Association, Non-Assurance Services and Review of Part C are very important for this moment. I suggest the IFAC/IESBA work together with principal and International Regulators and International Organizations that develop these matters, considering the use in future of the Integrated Reporting and XBRL in the practice organizational.

**(b) Are the strategic themes identified for the period 2014-2018 appropriate? If not, please explain why.**

I think that these strategic themes identified for the period 2014-2018 are appropriate.

**(c) Are the actions identified with respect to each strategic theme, and their relative prioritizations, appropriate? If not, please explain why.**

I understand that the actions identified with respect to each strategic theme and their relative prioritizations are appropriate.

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<sup>8</sup> <http://www.ifrs.org/Alerts/Governance/Pages/Trustees-announce-membership-of-ASAF-March-2013.aspx>

**(d) Are there any actions not included in the proposed SWP that you believe the Board should consider for the 2014-2018 period? If so, please explain why, and indicate which actions identified in proposed SWP should be displaced (i.e., deferred or eliminated).**

I observe that there is one action that not included in the proposed SWP has relation with the public sector. I believe that the Board should consider after this period, I do not know; because can be occur some difficulties for application or verification for consolidate the information. The discussions elaborate for European Commission - EUROSTAT<sup>9</sup> and OECD<sup>10</sup> can include some information about Ethic Code in this process.

**61. The Board invites comments on any other matters you believe would be important for it to consider in developing its SWP for 2014-2018.**

I suggest for the board, if agrees, that this section could be more integrated with International Important Associations for Education for to verify the quality of teaching in the universities with these modifications.

Thank you for opportunity for comments this proposal, if you have questions don't hesitate contact to me, [rio1042370@terra.com.br](mailto:rio1042370@terra.com.br).

Yours,

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<sup>9</sup> [http://epp.eurostat.ec.europa.eu/portal/page/portal/public\\_consultations/consultations/epsas](http://epp.eurostat.ec.europa.eu/portal/page/portal/public_consultations/consultations/epsas)

<sup>10</sup> <http://www.oecd.org/gov/budgeting/IPSASB-Governance-Review.htm>