

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q2.020. AUASB	Concerns	Concerns / disagree	2B	PS - may be undermined by overly prescriptive requirements (e.g.paras. 17-18)	Review each comment individually with TF and decide what response if any is appropriate	1.A: Concerns / disagree	Q2	AUASB	NASS
Q2.021. AUASB	Concerns	Concerns / disagree	2B	PS - term "reasonable" is highly subjective and may undermine PS	Review each comment individually with TF and decide what response if any is appropriate	1.A: Concerns / disagree	Q2	AUASB	NASS
Q2.023. AUASB	Concerns	Concerns / disagree	2B	PS - goes too far in suggesting auditor should look to any alternative: A101	Review each comment individually with TF and decide what response if any is appropriate	1.A: Concerns / disagree	Q2	AUASB	NASS
Q2.040. ABA	Concerns	Concerns / disagree	2B	PS - there are no practical ways to reduce management bias and often unreasonable bias will be difficult to detect	Review each comment individually with TF and decide what response if any is appropriate	1.A: Concerns / disagree	Q2	ABA	NASS
Q2.045. EFAA	Concerns	Concerns / disagree	2B	PS - lack of clarity over level of evidence and documentation of effective challenge of management	Review each comment individually with TF and decide what response if any is appropriate	1.A: Concerns / disagree	Q2	EFAA	Body
Q2.050. IBR-IRE	Concerns	Concerns / disagree	2B	PS - not prominently addressed but ED 540 a good start	Review each comment individually with TF and decide what response if any is appropriate	1.A: Concerns / disagree	Q2	IBR-IRE	Body
Q2.052. ICAEW	Concerns	Concerns / disagree	2B	PS - two requirements on considering need for experts will create undue emphasis and documentation (paras. 12 and 14)	Review each comment individually with TF and decide what response if any is appropriate	1.A: Concerns / disagree	Q2	ICAEW	Body
Q2.061. SMPC	Concerns	Concerns / disagree	2B	PS - unclear how much audit evidence and extent of documentation but increased emphasis on PS may increase regulator expectations	Review each comment individually with TF and decide what response if any is appropriate	1.A: Concerns / disagree	Q2	SMPC	Body
			2B Count	8					
Q3.015. DTT	Guidance questionable	Concerns / disagree	3H	Examples of low/not low IR Aes: A72-A73	Consider comments and, if considered appropriate, clarify the guidance.	1.A: Concerns / disagree	Q3	DTT	Firm
Q3.030. KPMG	Guidance questionable	Concerns / disagree	3H	Examples of low IR AEs: A72	Consider comments and, if considered appropriate, clarify the guidance.	1.A: Concerns / disagree	Q3	KPMG	Firm
			3H Count	2					
Q4.030. IRBA	Guidance questionable	Concerns / disagree	4I	Part of A49 misleading	Consider comments and revise guidance if necessary.	1.A: Concerns / disagree	Q4	IRBA	Reg
Q4.076. EYG	Guidance questionable	Concerns / disagree	4I	Not necessary to draw lines between the risk factors as implied by approach in 17-19	Consider comments and revise guidance if necessary.	1.A: Concerns / disagree	Q4	EYG	Firm
Q4.098. AGNZ	Guidance questionable	Concerns / disagree	4I	A69 re need for auditor to apply specialised skills from outside audit team	Consider comments and revise guidance if necessary.	1.A: Concerns / disagree	Q4	AGNZ	PS
Q4.099. AGNZ	Guidance questionable	Concerns / disagree	4I	A69 re need for auditor to apply specialised skills from outside audit team	Consider comments and revise guidance if necessary.	1.A: Concerns / disagree	Q4	AGNZ	PS
Q4.103. INTOSAI	Guidance questionable	Concerns / disagree	4I	AM to 10(e) to (f) should be at individual estimate level	Consider comments and revise guidance if necessary.	1.A: Concerns / disagree	Q4	INTOSAI	PS
Q4.110. AE	Guidance questionable	Concerns / disagree	4I	Responsibility of management: A126	Consider comments and revise guidance if necessary.	1.A: Concerns / disagree	Q4	AE	Body
Q4.116. AICPA	Guidance questionable	Concerns / disagree	4I	Inadequate AM for audits of SMEs	Consider comments and revise guidance if necessary.	1.A: Concerns / disagree	Q4	AICPA	Body
Q4.124. CAQ	Guidance questionable	Concerns / disagree	4I	A92 suggests required to perform paras 17-19 even if evidence from subsequent events sufficient	Consider comments and revise guidance if necessary.	1.A: Concerns / disagree	Q4	CAQ	Body
			4I Count	8					
Q5.002. BCBS	Questionable guidance/disagreement	Concerns / disagree	5B	Last sentence of A145 - evaluation of misstatement	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q5	BCBS	Reg
Q5.033. CAASB	Questionable guidance/disagreement	Concerns / disagree	5B	Disagree auditor's PE or R is substantive analytic	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q5	CAASB	NASS
Q5.041. JICPA	Questionable guidance/disagreement	Concerns / disagree	5B	TBC	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q5	JICPA	NASS
Q5.042. JICPA	Questionable guidance/disagreement	Concerns / disagree	5B	TBC	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q5	JICPA	NASS
Q5.056. GTI	Questionable guidance/disagreement	Concerns / disagree	5B	TBC	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q5	GTI	Firm
Q5.061. KPMG	Questionable guidance/disagreement	Concerns / disagree	5B	TBC	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q5	KPMG	Firm
Q5.062. KPMG	Questionable guidance/disagreement	Concerns / disagree	5B	TBC	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q5	KPMG	Firm
Q5.070. PwC	Questionable guidance/disagreement	Concerns / disagree	5B	TBC	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q5	PwC	Firm
Q5.082. AICPA	Questionable guidance/disagreement	Concerns / disagree	5B	TBC	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q5	AICPA	Body
Q5.083. AICPA	Questionable guidance/disagreement	Concerns / disagree	5B	TBC	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q5	AICPA	Body
Q5.091. IBR-IRE	Questionable guidance/disagreement	Concerns / disagree	5B	TBC	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q5	IBR-IRE	Body
Q5.095. ICAEW	Questionable guidance/disagreement	Concerns / disagree	5B	TBC	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q5	ICAEW	Body
Q5.100. NASBA	Questionable guidance/disagreement	Concerns / disagree	5B	TBC	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q5	NASBA	Body
Q5.109. CYGNUS ATRATUS	Questionable guidance/disagreement	Concerns / disagree	5B	TBC	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q5	CYGNUS	Invest
			5B Count	14					

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Q5.044. NZAuASB	Not perceiving the intended change from extant	Concerns / disagree	5N	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	1.A: Concerns / disagree	Q5	NZAuASB	NASS
Q5.112. NDEG	Not perceiving the intended change from extant	Concerns / disagree	5N	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	1.A: Concerns / disagree	Q5	NDEG	Ind
			5N Count	2					
Q6.009. AUASB	Questionable guidance/disagreement	Concerns / disagree	6H	Paras. 22-23 and related AM will not result in more consistent determination of misstatements	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q6	AUASB	NASS
Q6.015. NBA	Questionable guidance/disagreement	Concerns / disagree	6H	Questions whether A145 is contradictory	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q6	NBA	NASS
Q6.028. PKF	Questionable guidance/disagreement	Concerns / disagree	6H	Lack of definition of reasonable will result in lack of clarity of interrelationship between reasonable and misstatement	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q6	PKF	Firm
Q6.029. PwC	Questionable guidance/disagreement	Concerns / disagree	6H	If developing PEorR is substantive analytic then inconsistencies between ISA 520 and A143-A145	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q6	PwC	Firm
Q6.031. ACAG	Questionable guidance/disagreement	Concerns / disagree	6H	Questions auditor's range being multiple of materiality and considers A145 difficult to apply in practice	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q6	ACAG	PS
Q6.033. AGA	Questionable guidance/disagreement	Concerns / disagree	6H	Questions "reasonable in context of the AFRF" language - prefers A2 language but misquotes it believes auditor should not be responsible beyond AE in accordance with requirements of AFRF	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q6	AGA	PS
Q6.039. ACCA-CAANZ	Questionable guidance/disagreement	Concerns / disagree	6H	A2-A3 and A142-A146 not helpful as don't distinguish between factual and judgmental misstatements and need more guidance on misstatements qualitative disclosures	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q6	ACCA-CAANZ	Body
Q6.041. AE	Questionable guidance/disagreement	Concerns / disagree	6H	Should use "appropriate" rather than "reasonable" for disclosures	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q6	AE	Body
Q6.050. ICAP	Questionable guidance/disagreement	Concerns / disagree	6H	Consistent determination of misstatements will not be achieved due to differences in auditor experience	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q6	ICAP	Body
Q6.051. ICAS	Questionable guidance/disagreement	Concerns / disagree	6H	Should use "adequate" rather than "reasonable" for disclosures	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	Q6	ICAS	Body
			6H Count	10					
Q8.001. CNCC-CSOEC	Disagree with terminology	Concerns / disagree	8B	Should use "appropriate" rather than "reasonable" for disclosures	TF review comments and decide action, if any.	1.A: Concerns / disagree	Q8	CNCC-CSOEC	NASS
Q8.009. AE	Disagree with terminology	Concerns / disagree	8B	Should use "appropriate" rather than "reasonable" for disclosures	TF review comments and decide action, if any.	1.A: Concerns / disagree	Q8	AE	Body
Q8.012. IBR-IRE	Disagree with terminology	Concerns / disagree	8B	Should use "appropriate" rather than "reasonable" for disclosures	TF review comments and decide action, if any.	1.A: Concerns / disagree	Q8	IBR-IRE	Body
			8B Count	3					
GC.044. IFIAR	Concerns about/questioning the guidance	Concerns / disagree	GN	Inconsistent use in the ED of appropriate adequate and reasonable	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	GC	IFIAR	Reg
GC.064. UKFRC	Concerns about/questioning the guidance	Concerns / disagree	GN	Edit A155 to be clear requirements referred to are not optional	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	GC	UKFRC	Reg
GC.070. IDW	Concerns about/questioning the guidance	Concerns / disagree	GN	Disagrees with description of term appropriate: A2	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	GC	IDW	NASS
GC.090. DTT	Concerns about/questioning the guidance	Concerns / disagree	GN	Interpretation of term "significant data"	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	GC	DTT	Firm
GC.091. DTT	Concerns about/questioning the guidance	Concerns / disagree	GN	Disagree with use of term significant data	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	GC	DTT	Firm
GC.092. DTT	Concerns about/questioning the guidance	Concerns / disagree	GN	Disagree with description of term appropriate in A3 (references 13(b)(iii) of ISA 200)	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	GC	DTT	Firm
GC.093. DTT	Concerns about/questioning the guidance	Concerns / disagree	GN	Description of what is reasonable and what is appropriate	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	GC	DTT	Firm
GC.095. EYG	Concerns about/questioning the guidance	Concerns / disagree	GN	Suggest replace use of word "reasonable" with a longer phrase	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	GC	EYG	Firm
GC.099. EYG	Concerns about/questioning the guidance	Concerns / disagree	GN	Disagree with using significant data term	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	GC	EYG	Firm
GC.101. EYG	Concerns about/questioning the guidance	Concerns / disagree	GN	A158 goes beyond para. 27 - needs to be clear in the requirement	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	GC	EYG	Firm
GC.103. KPMG	Concerns about/questioning the guidance	Concerns / disagree	GN	Use of significant data or significant assumptions for management representations	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	GC	KPMG	Firm
GC.111. AGNZ	Concerns about/questioning the guidance	Concerns / disagree	GN	A97 appears contradictory	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	GC	AGNZ	PS
GC.115. AGNZ	Concerns about/questioning the guidance	Concerns / disagree	GN	Guidance in A69 re use of experts	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	GC	AGNZ	PS

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GC.125. AICPA	Concerns about/questioning the guidance	Concerns / disagree	GN	Does not agree with bifurcation of work effort (low/not low) - three strategies should apply to all AE s strategies	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	GC	AICPA	Body
GC.160. NDEG	Concerns about/questioning the guidance	Concerns / disagree	GN	Inconsistent use in the ED of appropriate and reasonable	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	GC	NDEG	Ind
GC.162. NDEG	Concerns about/questioning the guidance	Concerns / disagree	GN	A95 is factually incorrect	Review each comment individually with TF and decide what response if any is appropriate.	1.A: Concerns / disagree	GC	NDEG	Ind
			GN Count	16					
				63					
						1.A: Concerns / disagree Count			
Q1.018. NBA	Remove educational material	Delete	1C	Models	See separate exercise on AM that is "Educational in Style"	1.B: Delete	Q1	NBA	NASS
			1C Count	1					
Q4.065. NZAuASB	Delete/rationalise guidance	Delete	4H	Generally educational material, duplicative material etc	Consider comments and whether guidance can be rationalized.	1.B: Delete	Q4	NZAuASB	NASS
Q4.066. NZAuASB	Delete/rationalise guidance	Delete	4H	Generally too much AM - reduce	Consider comments and whether guidance can be rationalized.	1.B: Delete	Q4	NZAuASB	NASS
			4H Count	2					
				3					
						1.B: Delete Count			
Q1.004. ESMA	Avoid repetition by use of cross references	Duplication	1A	Text from other ISA	Build in use of cross references to other standards and requirements within current standard to avoid repetition	1.C: Duplication	Q1	ESMA	Reg
Q1.006. ESMA	Avoid repetition by use of cross references	Duplication	1A	Text from elsewhere in ISA 540: A10-A11,A76, A67,A70, A94-A96	Build in use of cross references to other standards and requirements within current standard to avoid repetition	1.C: Duplication	Q1	ESMA	Reg
			1A Count	2					
				2					
						1.C: Duplication Count			
				68					

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Q4.044. AUASB	Convert requirements to guidance	Demote R to AM	4L	Requirements in paras 17-19 should be AM to para 13	May be addressed in part by new approach being explored.	2.A: Demote R to AM	Q4	AUASB	NASS
Q4.064. NZAuASB	Convert requirements to guidance	Demote R to AM	4L	Requirements in paras 17-19 should be AM to para 13	May be addressed in part by new approach being explored.	2.A: Demote R to AM	Q4	NZAuASB	NASS
Q4.073. DTT	Convert requirements to guidance	Demote R to AM	4L	Para 15(a)	May be addressed in part by new approach being explored.	2.A: Demote R to AM	Q4	DTT	Firm
Q4.074. DTT	Convert requirements to guidance	Demote R to AM	4L	Para 15(b)	May be addressed in part by new approach being explored.	2.A: Demote R to AM	Q4	DTT	Firm
Q4.127. CPAA	Convert requirements to guidance	Demote R to AM	4L	Requirements in paras 17-19 should be AM	May be addressed in part by new approach being explored.	2.A: Demote R to AM	Q4	CPAA	Body
Q4.128. CPAA	Convert requirements to guidance	Demote R to AM	4L	Requirements in paras 17-19 should be AM	May be addressed in part by new approach being explored.	2.A: Demote R to AM	Q4	CPAA	Body
Q4.129. EFAA	Convert requirements to guidance	Demote R to AM	4L	Some requirements could be AM	May be addressed in part by new approach being explored.	2.A: Demote R to AM	Q4	EFAA	Body
Q4.133. ICAEW	Convert requirements to guidance	Demote R to AM	4L	Address risk factors in AM not requirements 17-19	May be addressed in part by new approach being explored.	2.A: Demote R to AM	Q4	ICAEW	Body
Q4.141. KICPA	Convert requirements to guidance	Demote R to AM	4L	Requirements in paras 17-19 should be AM	May be addressed in part by new approach being explored.	2.A: Demote R to AM	Q4	KICPA	Body
Q4.148. SMPC	Convert requirements to guidance	Demote R to AM	4L	Requirements in paras 17-19 should be AM	May be addressed in part by new approach being explored.	2.A: Demote R to AM	Q4	SMPC	Body
			4L Count	10					
				10		2.A: Demote R to AM Count			
Q3.002. CAASB	Too voluminous/complex	Rationalise and/or reduce guidance	3B	Generally complex and difficult to navigate	Review drafting for clarity.	2.B: Rationalise and/or reduce guidance	Q3	CAASB	NASS
Q3.003. CAASB	Too voluminous/complex	Rationalise and/or reduce guidance	3B	Streamline by making more scalable	Review drafting for clarity.	2.B: Rationalise and/or reduce guidance	Q3	CAASB	NASS
Q3.006. CNCC-CSOEC	Too voluminous/complex	Rationalise and/or reduce guidance	3B	Long and complex - fails to achieve scalability	Review drafting for clarity.	2.B: Rationalise and/or reduce guidance	Q3	CNCC-CSOEC	NASS
			3B Count	3					
GC.004. AICD	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	General comment on repetitiveness in AM	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	AICD	TCWG
GC.065. AUASB	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Move Industry specific guidance outside the ISA	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	AUASB	NASS
GC.067. IDW	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	General comment to rationalise the AM	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	IDW	NASS
GC.068. IDW	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Reduce use of "include" and "includes" in AM	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	IDW	NASS
GC.072. NBA	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Move educational material to appendices - eg A26-A29	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	NBA	NASS
GC.074. NBA	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Duplication in A2 and merge bullets	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	NBA	NASS
GC.075. NBA	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Delete A71 - repeats para 13	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	NBA	NASS
GC.076. NBA	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	General comment to rationalise cross references between paras	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	NBA	NASS
GC.079. NZAuASB	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Eliminate the appendices	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	NZAuASB	NASS
GC.080. NZAuASB	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Limit references to management's responsibilities to essential explanatory material	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	NZAuASB	NASS
GC.081. NZAuASB	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	General comment to rationalise the AM	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	NZAuASB	NASS
GC.104. KPMG	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Remove App 1	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	KPMG	Firm
GC.106. AGNZ	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	General comment about amount of AM	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	AGNZ	PS
GC.107. AGNZ	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Clarify the "understandability" of the AM in the ISA	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	AGNZ	PS
GC.108. AGNZ	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Too many illustrative procedures, which will lead to a check list approach by regulators and undermine professional judgment	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	AGNZ	PS
GC.112. AGNZ	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Eliminate unnecessary paras A39-A41, A71, A96	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	AGNZ	PS
GC.113. AGNZ	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Remove the appendices	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	AGNZ	PS
GC.117. GAO	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Move the appendix to a separate guide	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	GAO	PS
GC.118. ACCA-CAANZ	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Eliminate AM that repeats the requirements	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	ACCA-CAANZ	Body
GC.123. AE	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Consider moving guidance outside the ISA	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	AE	Body
GC.126. AICPA	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Move guidance to an IAPN	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	AICPA	Body
GC.129. CPAA	Rationalise and/or reduce guidance	Rationalise and/or reduce guidance	GD	Develop separate guidance on specific AEs as an IAPN	Consider comments on their merits and decide whether further guidance/clarification appropriate.	2.B: Rationalise and/or reduce guidance	GC	CPAA	Body
			GD Count	22					

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				25		<b>2.B: Rationalise and/or reduce guidance Count</b>			
Q4.045. AUASB	Educational/background guidance that should be relocated	Educational	4M	<b>Educational material - identify and reposition</b>	Being covered by Jan Thijs review.	2.C: Educational	Q4	AUASB	NASS
			<b>4M Count</b>	1					
				1		<b>2.C: Educational Count</b>			
Q1.019. NZAuASB	Imbalance towards Financial sector – add more on other AEs	Imbalance	1K	<b>Remove educational (e.g., re models): A9-A60</b>	Consider these in the context of similar comments in response to other Questions. General proposition is to address any imbalance through adding some other references as appropriate in a reasonably limited way.	2.D: Imbalance	Q1	NZAuASB	NASS
Q1.026. GTI	Imbalance towards Financial sector – add more on other AEs	Imbalance	1K	<b>Add more re non-financial institution examples</b>	Consider these in the context of similar comments in response to other Questions. General proposition is to address any imbalance through adding some other references as appropriate in a reasonably limited way.	2.D: Imbalance	Q1	GTI	Firm
Q1.031. INTOSAI	Imbalance towards Financial sector – add more on other AEs	Imbalance	1K	<b>AEs common in public sector</b>	Consider these in the context of similar comments in response to other Questions. General proposition is to address any imbalance through adding some other references as appropriate in a reasonably limited way.	2.D: Imbalance	Q1	INTOSAI	PS
Q1.050. SMPC	Imbalance towards Financial sector – add more on other AEs	Imbalance	1K	<b>Add more re non-financial institution examples</b>	Consider these in the context of similar comments in response to other Questions. General proposition is to address any imbalance through adding some other references as appropriate in a reasonably limited way.	2.D: Imbalance	Q1	SMPC	Body
			<b>1K Count</b>	4					
				4		<b>2.D: Imbalance Count</b>			
				40					

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q1.021. EYG	Relocate or integrate AM	Relocate / add links - within AM to ISA 540	1L	Guidance on reliability in ISA 500 AM to ISA 540 AM	Consider each proposal on its merit	3.A: Relocate / add links - within AM to ISA 540	Q1	EYG	Firm
Q1.041. ICAEW	Relocate or integrate AM	Relocate / add links - within AM to ISA 540	1L	Draw together; AM re Disclosures	Consider each proposal on its merit	3.A: Relocate / add links - within AM to ISA 540	Q1	ICAEW	Body
			1L Count	2					
Q4.017. ESMA	Link guidance to other requirements	Relocate / add links - within AM to ISA 540	4F	Link guidance to para 15: A48-A60	Consider comments and, if considered appropriate, add the link.	3.A: Relocate / add links - within AM to ISA 540	Q4	ESMA	Reg
Q4.032. IRBA	Link guidance to other requirements	Relocate / add links - within AM to ISA 540	4F	Link to para 15: A72-A73	Consider comments and, if considered appropriate, add the link.	3.A: Relocate / add links - within AM to ISA 540	Q4	IRBA	Reg
Q4.121. AICPA	Link guidance to other requirements	Relocate / add links - within AM to ISA 540	4F	Link A125 to para 19(b)	Consider comments and, if considered appropriate, add the link.	3.A: Relocate / add links - within AM to ISA 540	Q4	AICPA	Body
			4F Count	3					
Q5.064. KPMG	Relocate or link elsewhere within AM	Relocate / add links - within AM to ISA 540	5P	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	3.A: Relocate / add links - within AM to ISA 540	Q5	KPMG	Firm
Q5.086. CAQ	Relocate or link elsewhere within AM	Relocate / add links - within AM to ISA 540	5P	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	3.A: Relocate / add links - within AM to ISA 540	Q5	CAQ	Body
Q5.105. SAICA	Relocate or link elsewhere within AM	Relocate / add links - within AM to ISA 540	5P	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	3.A: Relocate / add links - within AM to ISA 540	Q5	SAICA	Body
			5P Count	3					
Q6.001. BCBS	Add/clarify link to other ISAs	Relocate / add links - within AM to ISA 540	6B	Cross reference ISA 450 paras. 10-13 and para. A3 to A2-A3 and A142-A146 re evaluation of misstatements	Consider each suggestion and clarify interaction with other ISAs if determined appropriate.	3.A: Relocate / add links - within AM to ISA 540	Q6	BCBS	Reg
Q6.011. CAASB	Add/clarify link to other ISAs	Relocate / add links - within AM to ISA 540	6B	Cross reference to ISA 700.13(c) in para. 23 of ISA 540	Consider each suggestion and clarify interaction with other ISAs if determined appropriate.	3.A: Relocate / add links - within AM to ISA 540	Q6	CAASB	NASS
Q6.025. EYG	Add/clarify link to other ISAs	Relocate / add links - within AM to ISA 540	6B	Cross reference to ISA 700.13-14 in para. 23 of ISA 540 and explain relationship of these two requirements to evaluate AE disclosures	Consider each suggestion and clarify interaction with other ISAs if determined appropriate.	3.A: Relocate / add links - within AM to ISA 540	Q6	EYG	Firm
Q6.040. AE	Add/clarify link to other ISAs	Relocate / add links - within AM to ISA 540	6B	Explain how para. 23 evaluation relates to ISA 700 auditor's opinion	Consider each suggestion and clarify interaction with other ISAs if determined appropriate.	3.A: Relocate / add links - within AM to ISA 540	Q6	AE	Body
Q6.057. SMPC	Add/clarify link to other ISAs	Relocate / add links - within AM to ISA 540	6B	Relationship between ISA 540 and ISA 200 and clarify whether "reasonableness evaluation" in para 23 is intended to be a piecemeal opinion	Consider each suggestion and clarify interaction with other ISAs if determined appropriate.	3.A: Relocate / add links - within AM to ISA 540	Q6	SMPC	Body
			6B Count	5					
Q6.018. NZAuASB	Relocate within AM	Relocate / add links - within AM to ISA 540	6i	Relocate A124-A125 and A135-A138 to be AM to para 23 to make more robust discussion of evaluation of reasonableness of disclosures	Consider merit of suggestion.	3.A: Relocate / add links - within AM to ISA 540	Q6	NZAuASB	NASS
			6i Count	1					
GC.014. BCBS	Bring together guidance, or improve cross refs, on same topic	Relocate / add links - within AM to ISA 540	GF	Bring together guidance on disclosures - A2, A16, A57, A88, A123-A125, A136, A137, A153	Consider comment on it merit and decide whether further guidance/clarification appropriate.	3.A: Relocate / add links - within AM to ISA 540	GC	BCBS	Reg
			GF Count	1					
GC.028. EBA	Link to other material	Relocate / add links - within AM to ISA 540	GI	A54 link to A30	Consider comments on their merits and decide whether further guidance/clarification appropriate.	3.A: Relocate / add links - within AM to ISA 540	GC	EBA	Reg
GC.029. EBA	Link to other material	Relocate / add links - within AM to ISA 540	GI	A35 link to para 10(e)(iii)	Consider comments on their merits and decide whether further guidance/clarification appropriate.	3.A: Relocate / add links - within AM to ISA 540	GC	EBA	Reg
GC.057. IRBA	Link to other material	Relocate / add links - within AM to ISA 540	GI	A139 link to paras 17-20	Consider comments on their merits and decide whether further guidance/clarification appropriate.	3.A: Relocate / add links - within AM to ISA 540	GC	IRBA	Reg
GC.122. AE	Link to other material	Relocate / add links - within AM to ISA 540	GI	Link explanation in introduction that AE s are subject to inherent limitations, explicitly to the requirements	Consider comments on their merits and decide whether further guidance/clarification appropriate.	3.A: Relocate / add links - within AM to ISA 540	GC	AE	Body
			GI Count	4					
GC.055. IRBA	Relocate to elsewhere in the standard	Relocate / add links - within AM to ISA 540	GP	Last three sentences of A10 to AM on documentation	Consider comments on their merits and decide whether further guidance/clarification appropriate.	3.A: Relocate / add links - within AM to ISA 540	GC	IRBA	Reg
GC.062. UKFRC	Relocate to elsewhere in the standard	Relocate / add links - within AM to ISA 540	GP	If A123 not elevated, move to follow A2	Consider comments on their merits and decide whether further guidance/clarification appropriate.	3.A: Relocate / add links - within AM to ISA 540	GC	UKFRC	Reg
GC.083. NZAuASB	Relocate to elsewhere in the standard	Relocate / add links - within AM to ISA 540	GP	Documentation	Consider comments on their merits and decide whether further guidance/clarification appropriate.	3.A: Relocate / add links - within AM to ISA 540	GC	NZAuASB	NASS
			GP Count	3					
				22		3.A: Relocate / add links - within AM to ISA 540 Count			
GC.073. NBA	Move to other ISA (315)	Relocate - to other ISA	GR	Consider moving guidance to para 10 to ISA 315	Consider merit of comment. Liaise with 315TF if appropriate.	3.B: Relocate - to other ISA	GC	NBA	NASS
			GR Count	1					
				1		3.B: Relocate - to other ISA Count			
Q1.015. AUASB	Remove industry sector specific guidance to industry guides	Relocate - to non authoritative guidance	1B	Illustrative guidance	We do not have industry guides and the level of material specific to financial services matters is not so extensive that it needs to be removed. This is only raised by one respondent. There is also a strong counter-balance to the comments in this category as a result of the more extensive comments in category D (see below). Suggest no action should be taken here.	3.C: Relocate - to non authoritative guidance	Q1	AUASB	NASS
			1B Count	1					

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
				1		3.C: Relocate - to non authoritative guidance Count			
Q6.024. EYG	Consider impact on other ISAs	Consider impact on other ISAs	6J	Consider implications of change to reasonable from adequate for disclosures across the ISAs (but supports A2-A3)	Consider merit of suggestion.	3.D: Consider impact on other ISAs	Q6	EYG	Firm
			6J Count	1					
GC.096. EYG	Consider effects for other ISAs	Consider impact on other ISAs	GS	Consider effects for other ISAs of changing adequate to reasonable for disclosures	Consider comments on their merits and decide whether further guidance/clarification appropriate.	3.D: Consider impact on other ISAs	GC	EYG	Firm
GC.100. EYG	Consider effects for other ISAs	Consider impact on other ISAs	GS	Consider moving guidance to para 10 to ISA 315	Consider comments on their merits and decide whether further guidance/clarification appropriate.	3.D: Consider impact on other ISAs	GC	EYG	Firm
GC.161. NDEG	Consider effects for other ISAs	Consider impact on other ISAs	GS	Put some AM to para 10 in ISA 315	Consider comments on their merits and decide whether further guidance/clarification appropriate.	3.D: Consider impact on other ISAs	GC	NDEG	Ind
			GS Count	3					
				1		3.D: Consider impact on other ISAs Count			
				28					

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q1.010. IAIS	Supportive of specific AM paragraphs	Supportive	1I	AM on complex modelling: AM paras o/s	None but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q1	IAIS	Reg
Q1.020. EYG	Supportive of specific AM paragraphs	Supportive	1I	A128-A134	None but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q1	EYG	Firm
Q1.022. EYG	Supportive of specific AM paragraphs	Supportive	1I	Evaluating whether management appropriately applies requirements of AFRF	None but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q1	EYG	Firm
Q1.027. GTI	Supportive of specific AM paragraphs	Supportive	1I	Guidance on use of external expert: AM paras o/s	None but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q1	GTI	Firm
Q1.047. SAICA	Supportive of specific AM paragraphs	Supportive	1I	A45 re management bias	None but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q1	SAICA	Body
Q1.048. SAICA	Supportive of specific AM paragraphs	Supportive	1I	AM in general but including Apps 1 and 2, A135-A138	None but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q1	SAICA	Body
			1I Count	6					
Q2.001. CFA	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	CFA	Invest
Q2.002. BCBS	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	BCBS	Reg
Q2.003. BCBS	Supportive comment	Supportive	2A	Approach to PS reference to management bias: A7	N/A	4.A: Supportive	Q2	BCBS	Reg
Q2.004. BCBS	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	BCBS	Reg
Q2.010. EBA	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	EBA	Reg
Q2.017. UKFRC	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	UKFRC	Reg
Q2.024. CAASB	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	CAASB	NASS
Q2.025. CNCC-CSOEC	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	CNCC-CSOEC	NASS
Q2.026. HKICPA	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	HKICPA	NASS
Q2.029. BDO	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	BDO	Firm
Q2.031. DTT	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	DTT	Firm
Q2.034. AGC	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	AGC	PS
Q2.035. AGNZ	Supportive comment	Supportive	2A	Approach to PS, particularly A2	N/A	4.A: Supportive	Q2	AGNZ	PS
Q2.036. CIPFA	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	CIPFA	PS
Q2.037. GAO	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	GAO	PS
Q2.038. INTOSAI	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	INTOSAI	PS
Q2.039. PAS	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	PAS	PS
Q2.042. AICPA	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	AICPA	Body
Q2.043. ANAN	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	ANAN	Body
Q2.044. CAI	Supportive comment	Supportive	2A	Approach to PS - but more guidance on dealing with contrary evidence	N/A	4.A: Supportive	Q2	CAI	Body
Q2.046. FACPCE	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	FACPCE	Body
Q2.047. IAAS	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	IAAS	Body
Q2.055. ICAZ	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	ICAZ	Body
Q2.056. ICPAK	Supportive comment	Supportive	2A	Approach to PS - in general	N/A	4.A: Supportive	Q2	ICPAK	Body
			2A Count	24					
Q3.076. SMPC	Explicitly supportive of particular guidance	Supportive	3U	A10, A23, A60	Should aim not to lose the essence of this guidance.	4.A: Supportive	Q3	SMPC	Body
			3U Count	1					
Q4.005. BCBS	Explicit support for particular paragraphs	Supportive	4C	A73, A81	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	BCBS	Reg
Q4.027. IAIS	Explicit support for particular paragraphs	Supportive	4C	AM paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	IAIS	Reg
Q4.038. UKFRC	Explicit support for particular paragraphs	Supportive	4C	A2 (reasonable), A3 (appropriate)	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	UKFRC	Reg
Q4.054. HKICPA	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	HKICPA	NASS
Q4.089. PKF	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	PKF	Firm
Q4.092. RSM	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	RSM	Firm
Q4.093. ACAG	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	ACAG	PS
Q4.094. AGA	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	AGA	PS
Q4.097. AGC	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	AGC	PS
Q4.100. CIPFA	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	CIPFA	PS
Q4.105. INTOSAI	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	INTOSAI	PS
Q4.106. PAS	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	PAS	PS
Q4.111. AE	Explicit support for particular paragraphs	Supportive	4C	AM to para 13	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	AE	Body



Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q4.113. AE	Explicit support for particular paragraphs	Supportive	4C	Assumptions: A35	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	AE	Body
Q4.122. ANAN	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	ANAN	Body
Q4.134. ICAG	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	ICAG	Body
Q4.137. ICAS	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	ICAS	Body
Q4.139. ICAZ	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	ICAZ	Body
Q4.140. ICPAK	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	ICPAK	Body
Q4.142. SAICA	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	SAICA	Body
Q4.144. SAICA	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	SAICA	Body
Q4.146. SAICA	Explicit support for particular paragraphs	Supportive	4C	A98-A100	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	SAICA	Body
Q4.151. CYGNUS-ATRATUS	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	CYGNUS-ATRATUS	Ind
Q4.152. NDEG	Explicit support for particular paragraphs	Supportive	4C	AM to paras 17-19	Aim not to lose essence of this guidance to the extent it remains relevant to the reworked requirements.	4.A: Supportive	Q4	NDEG	Ind
			4C Count	24					
Q5.021. IRBA	Support for guidance	Supportive	5J	A128-A134	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	IRBA	Reg
Q5.025. UKFRC	Support for guidance	Supportive	5J	Deletion of A94 in extant ISA 540	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	UKFRC	Reg
Q5.034. CNCC-CSOEC	Support for guidance	Supportive	5J	A145	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	CNCC-CSOEC	NASS
Q5.035. CNCC-CSOEC	Support for guidance	Supportive	5J	First sentence of A134	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	CNCC-CSOEC	NASS
Q5.036. HKICPA	Support for guidance	Supportive	5J	A128-A134	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	HKICPA	NASS
Q5.040. IDW	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	IDW	NASS
Q5.046. BDO	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	BDO	Firm
Q5.051. DTT	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	DTT	Firm
Q5.052. EYG	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	EYG	Firm
Q5.053. EYG	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	EYG	Firm
Q5.054. EYG	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	EYG	Firm
Q5.057. KPMG	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	KPMG	Firm
Q5.065. PKF	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	PKF	Firm
Q5.068. PwC	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	PwC	Firm
Q5.071. AGC	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	AGC	PS
Q5.072. CIPFA	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	CIPFA	PS
Q5.073. INTOSAI	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	INTOSAI	PS
Q5.074. PAS	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	PAS	PS
Q5.084. ANAN	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	ANAN	Body
Q5.088. IBRACON	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	IBRACON	Body
Q5.090. IBR-IRE	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	IBR-IRE	Body
Q5.101. SAICA	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	SAICA	Body
Q5.112. NDEG	Support for guidance	Supportive	5J	TBC	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q5	NDEG	Ind
			5J Count	23					

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q6.004. IAIS	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	IAIS	Reg
Q6.006. IRBA	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	IRBA	Reg
Q6.007. UKFRC	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	UKFRC	Reg
Q6.012. IDW	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	IDW	NASS
Q6.013. MAASB	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	MAASB	NASS
Q6.019. BDO	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	BDO	Firm
Q6.021. DTT	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146, particularly A145	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	DTT	Firm
Q6.023. EYG	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	EYG	Firm
Q6.024. EYG	Support for guidance	Supportive	6E	A2-A3	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	EYG	Firm
Q6.027. KPMG	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	KPMG	Firm
Q6.029. PwC	Support for guidance	Supportive	6E	A145	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	PwC	Firm
Q6.030. PwC	Support for guidance	Supportive	6E	A147-A152	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	PwC	Firm
Q6.034. AGC	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	AGC	PS
Q6.035. CIPFA	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	CIPFA	PS
Q6.036. GAO	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	GAO	PS
Q6.037. INTOSAI	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	INTOSAI	PS
Q6.038. PAS	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	PAS	PS
Q6.042. ANAN	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	ANAN	Body
Q6.043. CAI	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	CAI	Body
Q6.045. FACPCE	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	FACPCE	Body
Q6.046. IAAA	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	IAAA	Body
Q6.047. IBRACON	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	IBRACON	Body
Q6.048. IBRACON	Support for guidance	Supportive	6E	A147-A152	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	IBRACON	Body
Q6.049. ICAG	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	ICAG	Body
Q6.051. ICAS	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	ICAS	Body
Q6.052. ICAZ	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	ICAZ	Body
Q6.053. ICPAK	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	ICPAK	Body
Q6.054. KICPA	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	KICPA	Body
Q6.055. SAICA	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	SAICA	Body
Q6.059. NDEG	Support for guidance	Supportive	6E	Para 23, A2-A3, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	NDEG	Ind
Q6.060. NDEG	Support for guidance	Supportive	6E	A147-A152	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	Q6	NDEG	Ind
			6E Count	31					
GC.001. CFA	Supportive of guidance	Supportive	GA	General support for the AM	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	CFA	Invest
GC.006. BCBS	Supportive of guidance	Supportive	GA	A48-A60	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	BCBS	Reg
GC.008. BCBS	Supportive of guidance	Supportive	GA	A30	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	BCBS	Reg

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
GC.012. BCBS	Supportive of guidance	Supportive	GA	A98-A100	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	BCBS	Reg
GC.013. BCBS	Supportive of guidance	Supportive	GA	A98	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	BCBS	Reg
GC.015. BCBS	Supportive of guidance	Supportive	GA	A134 - evaluation of reasonableness increases in importance the higher the EU	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	BCBS	Reg
GC.024. EBA	Supportive of guidance	Supportive	GA	A69 - likely to need experts for ECL for international banks	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	EBA	Reg
GC.025. EBA	Supportive of guidance	Supportive	GA	A14-A15 - regulatory factors	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	EBA	Reg
GC.027. EBA	Supportive of guidance	Supportive	GA	A26-A31 and ref in A30 re adjustments to model outputs	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	EBA	Reg
GC.033. EBA	Supportive of guidance	Supportive	GA	A36-A38 - audit of financial instruments in illiquid markets	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	EBA	Reg
GC.034. EBA	Supportive of guidance	Supportive	GA	A157 - usefulness of communication with supervisors etc	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	EBA	Reg
GC.039. ESMA	Supportive of guidance	Supportive	GA	The discussion of management bias in the AM	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	ESMA	Reg
GC.058. IRBA	Supportive of guidance	Supportive	GA	A157 - usefulness of communication with supervisors etc	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	IRBA	Reg
GC.105. PwC	Supportive of guidance	Supportive	GA	General support for the AM	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	PwC	Firm
GC.130. CRUF	Supportive of guidance	Supportive	GA	A135-A138 - additional disclosures to achieve fair presentation	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	CRUF	Invest
GC.131. CRUF	Supportive of guidance	Supportive	GA	A155-A156 - auditor consideration of whether AE is at most appropriate point within the range	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	CRUF	Invest
GC.142. SAICA	Supportive of guidance	Supportive	GA	AM to para 27 - will result in consistent documentation of basis for auditor's evaluation of reasonableness	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	SAICA	Body
GC.144. SAICA	Supportive of guidance	Supportive	GA	General support for the AM	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	SAICA	Body
GC.146. SAICA	Supportive of guidance	Supportive	GA	AM vital in understanding the ED	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	SAICA	Body
GC.147. SAICA	Supportive of guidance	Supportive	GA	General support for the AM	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	SAICA	Body
GC.151. SAICA	Supportive of guidance	Supportive	GA	A76-A77 and A94-A95 are adequate to address significant risks	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	SAICA	Body
GC.158. GC	Supportive of guidance	Supportive	GA	A2, A46, A92, A109, A113-A134, A136, A142-A146	None, but take into account these comments in weighing responses to any other comments on these paragraphs.	4.A: Supportive	GC	GC	Acad
			<b>GA Count</b>	22					
				131		<b>4.A: Supportive Count</b>			
				131					

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q3.023. KPMG	General call for more guidance	More or enhanced guidance - generally	3L	Generally need more guidance	Responding to other, specific, comments may address this.	5.AA: More or enhanced guidance - generally	Q3	KPMG	Firm
Q3.044. ACCA-CAANZ	General call for more guidance	More or enhanced guidance - generally	3L	Generally need more guidance	Responding to other, specific, comments may address this.	5.AA: More or enhanced guidance - generally	Q3	ACCA-CAANZ	Body
Q3.045. ACCA-CAANZ	General call for more guidance	More or enhanced guidance - generally	3L	Generally need more guidance	Responding to other, specific, comments may address this.	5.AA: More or enhanced guidance - generally	Q3	ACCA-CAANZ	Body
Q3.053. AICPA	General call for more guidance	More or enhanced guidance - generally	3L	Generally need more guidance	Responding to other, specific, comments may address this.	5.AA: More or enhanced guidance - generally	Q3	AICPA	Body
Q3.060. ICAEW	General call for more guidance	More or enhanced guidance - generally	3L	Generally need more guidance	Responding to other, specific, comments may address this.	5.AA: More or enhanced guidance - generally	Q3	ICAEW	Body
			3L Count	5					
				5		5.AA: More or enhanced guidance - generally Count			
Q1.001. ESMA	More guidance on ECL and other new types of AE in ISA 540	More or enhanced guidance - complex / new types of AE	1D	ECL, FV and similar estimates	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate, taking into account the mitigation if any that may result from the response to category E below.	5.AB: More or enhanced guidance - complex / new types of AE	Q1	ESMA	Reg
Q1.002. ESMA	More guidance on ECL and other new types of AE in ISA 540	More or enhanced guidance - complex / new types of AE	1D	ECL, FV and similar estimates	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate, taking into account the mitigation if any that may result from the response to category E below.	5.AB: More or enhanced guidance - complex / new types of AE	Q1	ESMA	Reg
Q1.008. ESMA	More guidance on ECL and other new types of AE in ISA 540	More or enhanced guidance - complex / new types of AE	1D	ECL estimates	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate, taking into account the mitigation if any that may result from the response to category E below.	5.AB: More or enhanced guidance - complex / new types of AE	Q1	ESMA	Reg
Q1.011. IAIS	More guidance on ECL and other new types of AE in ISA 540	More or enhanced guidance - complex / new types of AE	1D	Insurance liability estimates	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate, taking into account the mitigation if any that may result from the response to category E below.	5.AB: More or enhanced guidance - complex / new types of AE	Q1	IAIS	Reg
Q1.014. AUASB	More guidance on ECL and other new types of AE in ISA 540	More or enhanced guidance - complex / new types of AE	1D	ECL, FV and similar estimates	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate, taking into account the mitigation if any that may result from the response to category E below.	5.AB: More or enhanced guidance - complex / new types of AE	Q1	AUASB	NASS
Q1.016. CNCC-CSOEC	More guidance on ECL and other new types of AE in ISA 540	More or enhanced guidance - complex / new types of AE	1D	Insurance liability estimates: A5, A73, A74, A84, App1-para 18	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate, taking into account the mitigation if any that may result from the response to category E below.	5.AB: More or enhanced guidance - complex / new types of AE	Q1	CNCC-CSOEC	NASS
Q1.034. AE	More guidance on ECL and other new types of AE in ISA 540	More or enhanced guidance - complex / new types of AE	1D	ECL estimates: AM re 9 ( e), 17(a) and (b), 17(e), 18(a)(iii), 18(c) (i) and (iii), A15, A30, A31, A73, A76, A77, A85, A104	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate, taking into account the mitigation if any that may result from the response to category E below.	5.AB: More or enhanced guidance - complex / new types of AE	Q1	AE	Body
Q1.046. NASBA	More guidance on ECL and other new types of AE in ISA 540	More or enhanced guidance - complex / new types of AE	1D	Newer types of AEs	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate, taking into account the mitigation if any that may result from the response to category E below.	5.AB: More or enhanced guidance - complex / new types of AE	Q1	NASBA	Body
			1D Count	8					
Q4.001. BCBS	More guidance for complex estimates	More or enhanced guidance - complex / new types of AE	4A	ECL, FV and similar complex estimates	Consider comments and, if considered appropriate, develop further guidance.	5.AB: More or enhanced guidance - complex / new types of AE	Q4	BCBS	Reg
Q4.004. BCBS	More guidance for complex estimates	More or enhanced guidance - complex / new types of AE	4A	ECL, FV and similar complex estimates	Consider comments and, if considered appropriate, develop further guidance.	5.AB: More or enhanced guidance - complex / new types of AE	Q4	BCBS	Reg
Q4.086. KPMG	More guidance for complex estimates	More or enhanced guidance - complex / new types of AE	4A	More complex estimates	Consider comments and, if considered appropriate, develop further guidance.	5.AB: More or enhanced guidance - complex / new types of AE	Q4	KPMG	Firm
			4A Count	3					

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
				11		5.AB: More or enhanced guidance - complex / new types of AE Count			
Q3.005. CAASB	More guidance for SMEs	More or enhanced guidance - SME audits	3D	Guidance for SME audits	Consider comments and, if considered appropriate, develop further guidance.	5.AC: More or enhanced guidance - SME audits	Q3	CAASB	NASS
Q3.008. HKICPA	More guidance for SMEs	More or enhanced guidance - SME audits	3D	Guidance for SME audits	Consider comments and, if considered appropriate, develop further guidance.	5.AC: More or enhanced guidance - SME audits	Q3	HKICPA	NASS
Q3.009. HKICPA	More guidance for SMEs	More or enhanced guidance - SME audits	3D	Guidance for SME audits	Consider comments and, if considered appropriate, develop further guidance.	5.AC: More or enhanced guidance - SME audits	Q3	HKICPA	NASS
Q3.011. NBA	More guidance for SMEs	More or enhanced guidance - SME audits	3D	Guidance for SME audits	Consider comments and, if considered appropriate, develop further guidance.	5.AC: More or enhanced guidance - SME audits	Q3	NBA	NASS
Q3.017. EYG	More guidance for SMEs	More or enhanced guidance - SME audits	3D	Guidance for SME audits	Consider comments and, if considered appropriate, develop further guidance.	5.AC: More or enhanced guidance - SME audits	Q3	EYG	Firm
Q3.034. PKF	More guidance for SMEs	More or enhanced guidance - SME audits	3D	Guidance for SME audits	Consider comments and, if considered appropriate, develop further guidance.	5.AC: More or enhanced guidance - SME audits	Q3	PKF	Firm
Q3.068. ICAS	More guidance for SMEs	More or enhanced guidance - SME audits	3D	Guidance for SME audits	Consider comments and, if considered appropriate, develop further guidance.	5.AC: More or enhanced guidance - SME audits	Q3	ICAS	Body
Q3.072. SMPC	More guidance for SMEs	More or enhanced guidance - SME audits	3D	Guidance for SME audits	Consider comments and, if considered appropriate, develop further guidance.	5.AC: More or enhanced guidance - SME audits	Q3	SMPC	Body
			3D Count	8					
Q3.016. DTT	Recognise that SMEs can have complex estimates	More or enhanced guidance - SME audits	3I	Guidance for SME audits	Reflect in the guidance,	5.AC: More or enhanced guidance - SME audits	Q3	DTT	Firm
Q3.042. INTOSAI	Recognise that SMEs can have complex estimates	More or enhanced guidance - SME audits	3I	Guidance for SME audits	Reflect in the guidance,	5.AC: More or enhanced guidance - SME audits	Q3	INTOSAI	PS
Q3.058. CAQ	Recognise that SMEs can have complex estimates	More or enhanced guidance - SME audits	3I	Guidance for SME audits	Reflect in the guidance,	5.AC: More or enhanced guidance - SME audits	Q3	CAQ	Body
			3I Count	3					
GC.007. BCBS	Provide more guidance for smaller entities	More or enhanced guidance - SME audits	GJ	Smaller entities	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AC: More or enhanced guidance - SME audits	GC	BCBS	Reg
GC.031. EBA	Provide more guidance for smaller entities	More or enhanced guidance - SME audits	GJ	Smaller entities	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AC: More or enhanced guidance - SME audits	GC	EBA	Reg
GC.148. SAICA	Provide more guidance for smaller entities	More or enhanced guidance - SME audits	GJ	Smaller entities	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AC: More or enhanced guidance - SME audits	GC	SAICA	Body
GC.149. SAICA	Provide more guidance for smaller entities	More or enhanced guidance - SME audits	GJ	Smaller entities	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AC: More or enhanced guidance - SME audits	GC	SAICA	Body
GC.150. SAICA	Provide more guidance for smaller entities	More or enhanced guidance - SME audits	GJ	Smaller entities	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AC: More or enhanced guidance - SME audits	GC	SAICA	Body
			GJ Count	5					
				16		5.AC: More or enhanced guidance - SME audits Count			
Q1.037. EFAA	More guidance on scalability	More or enhanced guidance - scalability	1M	Scalability of complex requirements	Consider these comments in the context of the more general need to develop AM addressing scalability.	5.AD: More or enhanced guidance - scalability	Q1	EFAA	Body
Q1.039. ICAEW	More guidance on scalability	More or enhanced guidance - scalability	1M	Scalability (both complex and simple)	Consider these comments in the context of the more general need to develop AM addressing scalability.	5.AD: More or enhanced guidance - scalability	Q1	ICAEW	Body
Q1.045. ICAP	More guidance on scalability	More or enhanced guidance - scalability	1M	Scalability of requirements by type of entity	Consider these comments in the context of the more general need to develop AM addressing scalability.	5.AD: More or enhanced guidance - scalability	Q1	ICAP	Body
Q1.049. SAICA	More guidance on scalability	More or enhanced guidance - scalability	1M	Scalability in applying para 10	Consider these comments in the context of the more general need to develop AM addressing scalability.	5.AD: More or enhanced guidance - scalability	Q1	SAICA	Body
Q1.051. SMPC	More guidance on scalability	More or enhanced guidance - scalability	1M	Scalability of complex requirements	Consider these comments in the context of the more general need to develop AM addressing scalability.	5.AD: More or enhanced guidance - scalability	Q1	SMPC	Body
			1M Count	5					
Q3.036. PwC	Address scalability in AM, not through use of threshold	More or enhanced guidance - scalability	3Q	Scalability independent of the low IR threshold	This is now the approach being proposed by the TF.	5.AD: More or enhanced guidance - scalability	Q3	PwC	Firm
Q3.037. PwC	Address scalability in AM, not through use of threshold	More or enhanced guidance - scalability	3Q	Scalability independent of the low IR threshold	This is now the approach being proposed by the TF.	5.AD: More or enhanced guidance - scalability	Q3	PwC	Firm
			3Q Count	2					
Q3.039. PwC	Guidance on scalability	More or enhanced guidance - scalability	3R	Scalability	Guidance to be developed.	5.AD: More or enhanced guidance - scalability	Q3	PwC	Firm
Q3.066. ICAP	Guidance on scalability	More or enhanced guidance - scalability	3R	Scalability	Guidance to be developed.	5.AD: More or enhanced guidance - scalability	Q3	ICAP	Body
Q3.071. SAICA	Guidance on scalability	More or enhanced guidance - scalability	3R	Scalability	Guidance to be developed.	5.AD: More or enhanced guidance - scalability	Q3	SAICA	Body
Q3.073. SMPC	Guidance on scalability	More or enhanced guidance - scalability	3R	Scalability	Guidance to be developed.	5.AD: More or enhanced guidance - scalability	Q3	SMPC	Body
Q3.077. NDEG	Guidance on scalability	More or enhanced guidance - scalability	3R	Scalability	Guidance to be developed.	5.AD: More or enhanced guidance - scalability	Q3	NDEG	Ind
			3R Count	5					
				12		5.AD: More or enhanced guidance - scalability Count			

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q5.017. IOSCO	Guidance on "reasonable"	More or enhanced guidance - term "reasonable"	5H	More guidance on "reasonable" which is subjective and general	Consider merit of comments. (Note other comments on terminology, e.g. in responses to Q6 and Q8)	5.AE: More or enhanced guidance - term "reasonable"	Q5	IOSCO	Reg
Q5.027. AUASB	Guidance on "reasonable"	More or enhanced guidance - term "reasonable"	5H	Term reasonable	Consider merit of comments. (Note other comments on terminology, e.g. in responses to Q6 and Q8)	5.AE: More or enhanced guidance - term "reasonable"	Q5	AUASB	NASS
			5H Count	2					
Q6.008. AUASB	Guidance on "reasonable"	More or enhanced guidance - term "reasonable"	6F	Concept of "reasonable" is subjective and general in nature	Consider merit of comment. (Note other comments on terminology, e.g. in responses to Q5 and Q8)	5.AE: More or enhanced guidance - term "reasonable"	Q6	AUASB	NASS
			6F Count	1					
				3		5.AE: More or enhanced guidance - term "reasonable" Count			
Q2.004. BCBS	Additional guidance on specific matters to support PS	More or enhanced guidance - professional skepticism	2D	PS - additional statement that PS shall be exercised throughout all stages of audit and appropriate documentation prepared	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AF: More or enhanced guidance - professional skepticism	Q2	BCBS	Reg
Q2.006. BCBS	Additional guidance on specific matters to support PS	More or enhanced guidance - professional skepticism	2D	PS - potential for management bias: A85	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AF: More or enhanced guidance - professional skepticism	Q2	BCBS	Reg
Q2.019. AUASB	Additional guidance on specific matters to support PS	More or enhanced guidance - professional skepticism	2D	PS - guidance when SAAE cannot be obtained from management	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AF: More or enhanced guidance - professional skepticism	Q2	AUASB	NASS
Q2.027. NBA	Additional guidance on specific matters to support PS	More or enhanced guidance - professional skepticism	2D	PS - how to challenge management's estimates how to deal with contradictory evidence, more examples of how to apply PS	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AF: More or enhanced guidance - professional skepticism	Q2	NBA	NASS
Q2.028. NBA	Additional guidance on specific matters to support PS	More or enhanced guidance - professional skepticism	2D	PS - EU (inherent) cannot be overcome by PS	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AF: More or enhanced guidance - professional skepticism	Q2	NBA	NASS
Q2.030. BDO	Additional guidance on specific matters to support PS	More or enhanced guidance - professional skepticism	2D	PS - procedures to support PS in standback, nature of documentation for PS to show challenge of management's assumptions and consideration of alternatives	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AF: More or enhanced guidance - professional skepticism	Q2	BDO	Firm
Q2.032. EYG	Additional guidance on specific matters to support PS	More or enhanced guidance - professional skepticism	2D	PS - dealing with contradictory evidence, evaluating qualitative disclosures	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AF: More or enhanced guidance - professional skepticism	Q2	EYG	Firm
Q2.033. AGA	Additional guidance on specific matters to support PS	More or enhanced guidance - professional skepticism	2D	PS - rebuttable presumption of EQCR when AEs exist	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AF: More or enhanced guidance - professional skepticism	Q2	AGA	PS
Q2.041. ACCA-CAANZ	Additional guidance on specific matters to support PS	More or enhanced guidance - professional skepticism	2D	PS - potential biases, documentation of sufficient PS	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AF: More or enhanced guidance - professional skepticism	Q2	ACCA-CAANZ	Body
Q2.048. IBRACON	Additional guidance on specific matters to support PS	More or enhanced guidance - professional skepticism	2D	PS - documentation sufficient to demonstrate sufficient PS and effective challenge of management	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AF: More or enhanced guidance - professional skepticism	Q2	IBRACON	Body
Q2.051. ICAEW	Additional guidance on specific matters to support PS	More or enhanced guidance - professional skepticism	2D	PS - two requirements on considering need for experts will create undue emphasis and documentation (paras. 12 and 14)	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AF: More or enhanced guidance - professional skepticism	Q2	ICAEW	Body
Q2.053. ICAP	Additional guidance on specific matters to support PS	More or enhanced guidance - professional skepticism	2D	PS - more guidance to emphasis exercise	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AF: More or enhanced guidance - professional skepticism	Q2	ICAP	Body
Q2.054. ICAS	Additional guidance on specific matters to support PS	More or enhanced guidance - professional skepticism	2D	PS - qualitative disclosures	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AF: More or enhanced guidance - professional skepticism	Q2	ICAS	Body
Q2.058. ISCA	Additional guidance on specific matters to support PS	More or enhanced guidance - professional skepticism	2D	PS - extent of documentation to demonstrate sufficient PS	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AF: More or enhanced guidance - professional skepticism	Q2	ISCA	Body
Q2.060. SAICA	Additional guidance on specific matters to support PS	More or enhanced guidance - professional skepticism	2D	PS - dealing with contradictory evidence, evaluating qualitative disclosures	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AF: More or enhanced guidance - professional skepticism	Q2	SAICA	Body

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q2.062. CYGNUS	Additional guidance on specific matters to support PS	More or enhanced guidance - professional skepticism	2D	PS - more guidance on PS generally	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AF: More or enhanced guidance - professional skepticism	Q2	CYGNUS	Invest
			2D Count	16					
Q2.012. EBA	Guidance on definition/meaning of PS	More or enhanced guidance - professional skepticism	2E	PS - Definition/meaning of PS: AM to para. 5	Consider these suggestions in supporting other changes to respond to other comments in revising paragraph 5. Decide whether any change to refine the definition of PS (not recommended) or simply to cross refer to ISA 200 in respect of definitional matters is appropriate (suggested as most appropriate approach). Assuming definition not being changed, what messages in AM to paragraph 5 would underpin the concept of responsive approach to application of PS that would link to position taken on the additional use of language to support PS (see response to Category 2C).	5.AF: More or enhanced guidance - professional skepticism	Q2	EBA	Reg
Q2.016. IOSCO	Guidance on definition/meaning of PS	More or enhanced guidance - professional skepticism	2E	PS - Definition/meaning of PS and more guidance throughout ISA 540 to emphasise PS	Consider these suggestions in supporting other changes to respond to other comments in revising paragraph 5. Decide whether any change to refine the definition of PS (not recommended) or simply to cross refer to ISA 200 in respect of definitional matters is appropriate (suggested as most appropriate approach). Assuming definition not being changed, what messages in AM to paragraph 5 would underpin the concept of responsive approach to application of PS that would link to position taken on the additional use of language to support PS (see response to Category 2C).	5.AF: More or enhanced guidance - professional skepticism	Q2	IOSCO	Reg
Q2.057. ISCA	Guidance on definition/meaning of PS	More or enhanced guidance - professional skepticism	2E	PS - Definition/meaning of PS: Para. 5 or AM to para.5	Consider these suggestions in supporting other changes to respond to other comments in revising paragraph 5. Decide whether any change to refine the definition of PS (not recommended) or simply to cross refer to ISA 200 in respect of definitional matters is appropriate (suggested as most appropriate approach). Assuming definition not being changed, what messages in AM to paragraph 5 would underpin the concept of responsive approach to application of PS that would link to position taken on the additional use of language to support PS (see response to Category 2C).	5.AF: More or enhanced guidance - professional skepticism	Q2	ISCA	Body
Q2.059. SAICA	Guidance on definition/meaning of PS	More or enhanced guidance - professional skepticism	2E	PS - Definition/meaning of PS - link para. 5 to ISA 200.15 and its AM	Consider these suggestions in supporting other changes to respond to other comments in revising paragraph 5. Decide whether any change to refine the definition of PS (not recommended) or simply to cross refer to ISA 200 in respect of definitional matters is appropriate (suggested as most appropriate approach). Assuming definition not being changed, what messages in AM to paragraph 5 would underpin the concept of responsive approach to application of PS that would link to position taken on the additional use of language to support PS (see response to Category 2C).	5.AF: More or enhanced guidance - professional skepticism	Q2	SAICA	Body
			2E Count	4					
Q2.049. IBRACON	Take input from PSWG before finalising standard	More or enhanced guidance - professional skepticism	2F	PS - seek PSWG input	Suggest that proposed approach is shared with PSWG for input after the December Board Meeting and any additional insights taken into account by TF in refining drafting proposal.	5.AF: More or enhanced guidance - professional skepticism	Q2	IBRACON	Body
Q2.054. ICAS	Take input from PSWG before finalising standard	More or enhanced guidance - professional skepticism	2F	PS - seek PSWG input	Suggest that proposed approach is shared with PSWG for input after the December Board Meeting and any additional insights taken into account by TF in refining drafting proposal.	5.AF: More or enhanced guidance - professional skepticism	Q2	ICAS	Body
			2F Count	2					
				22		5.AF: More or enhanced guidance - professional skepticism Count			
Q3.020. GTI	Material estimates with little or no risk.	More or enhanced guidance - materiality	3K	AE material but no RoMM	Consider comment and, if considered appropriate, develop further guidance. (Has been raised in other responses)	5.AG: More or enhanced guidance - materiality	Q3	GTI	Firm
			3K Count	1					
Q5.032. AUASB	Guidance on materiality	More or enhanced guidance - materiality	5M	Materiality	Consider comments on their merits and decide whether further guidance/clarification appropriate. (see also Q6)	5.AG: More or enhanced guidance - materiality	Q5	AUASB	NASS
			5M Count	1					
Q6.003. EBA	Guidance on materiality related issues	More or enhanced guidance - materiality	6D	Materiality when using auditor's PForR	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AG: More or enhanced guidance - materiality	Q6	EBA	Reg
Q6.006. IRBA	Guidance on materiality related issues	More or enhanced guidance - materiality	6D	A144 - more guidance when range is multiple of materiality	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AG: More or enhanced guidance - materiality	Q6	IRBA	Reg
Q6.010. AUASB	Guidance on materiality related issues	More or enhanced guidance - materiality	6D	A145 - evaluating materiality of misstatements, especially judgmental misstatements	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AG: More or enhanced guidance - materiality	Q6	AUASB	NASS
Q6.016. NBA	Guidance on materiality related issues	More or enhanced guidance - materiality	6D	Relationship between materiality and EU	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AG: More or enhanced guidance - materiality	Q6	NBA	NASS
Q6.032. ACAG	Guidance on materiality related issues	More or enhanced guidance - materiality	6D	Relationship between auditor's range and materiality	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AG: More or enhanced guidance - materiality	Q6	ACAG	PS
Q6.044. CPAA	Guidance on materiality related issues	More or enhanced guidance - materiality	6D	Impact of auditor's range being multiple of materiality	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AG: More or enhanced guidance - materiality	Q6	CPAA	Body
Q6.056. SAICA	Guidance on materiality related issues	More or enhanced guidance - materiality	6D	Explain "significant" as used in A144 and relate this to materiality	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AG: More or enhanced guidance - materiality	Q6	SAICA	Body
Q6.058. SMPC	Guidance on materiality related issues	More or enhanced guidance - materiality	6D	Materiality in evaluation of misstatements	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AG: More or enhanced guidance - materiality	Q6	SMPC	Body

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			6D Count	8					
				10		5.AG: More or enhanced guidance - materiality Count			
GC.003. CFA	Provide more guidance on management bias	More or enhanced guidance - management bias	GC	Management bias	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AH: More or enhanced guidance - management bias	GC	CFA	Invest
GC.040. ESMA	Provide more guidance on management bias	More or enhanced guidance - management bias	GC	Management bias	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AH: More or enhanced guidance - management bias	GC	ESMA	Reg
GC.041. ESMA	Provide more guidance on management bias	More or enhanced guidance - management bias	GC	Management bias	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AH: More or enhanced guidance - management bias	GC	ESMA	Reg
			GC Count	3					
				3		5.AH: More or enhanced guidance - management bias Count			
Q4.002. BCBS	More guidance for models	More or enhanced guidance - models	4B	Models	Consider comments and, if considered appropriate, develop further guidance.	5.AI: More or enhanced guidance - models	Q4	BCBS	Reg
Q4.003. BCBS	More guidance for models	More or enhanced guidance - models	4B	Models	Consider comments and, if considered appropriate, develop further guidance.	5.AI: More or enhanced guidance - models	Q4	BCBS	Reg
Q4.013. ESMA	More guidance for models	More or enhanced guidance - models	4B	Models: 18(c)(ii)	Consider comments and, if considered appropriate, develop further guidance.	5.AI: More or enhanced guidance - models	Q4	ESMA	Reg
Q4.019. ESMA	More guidance for models	More or enhanced guidance - models	4B	Models: 18(c)(ii) (DUPLICATE)	Consider comments and, if considered appropriate, develop further guidance.	5.AI: More or enhanced guidance - models	Q4	ESMA	Reg
Q4.025. IAIS	More guidance for models	More or enhanced guidance - models	4B	Models: A104	Consider comments and, if considered appropriate, develop further guidance.	5.AI: More or enhanced guidance - models	Q4	IAIS	Reg
Q4.035. IRBA	More guidance for models	More or enhanced guidance - models	4B	Models (selecting inputs, stress tests, consistency of inputs)	Consider comments and, if considered appropriate, develop further guidance.	5.AI: More or enhanced guidance - models	Q4	IRBA	Reg
Q4.062. NBA	More guidance for models	More or enhanced guidance - models	4B	When appropriate for auditor to develop own PEoR	Consider comments and, if considered appropriate, develop further guidance.	5.AI: More or enhanced guidance - models	Q4	NBA	NASS
			4B Count	7					
				7		5.AI: More or enhanced guidance - models Count			
Q3.006. CNCC-CSOEC	Guidance on controls	More or enhanced guidance - controls	3N	Internal controls	Consider comments and, if considered appropriate, develop further guidance.	5.AJ: More or enhanced guidance - controls	Q3	CNCC-CSOEC	NASS
Q3.025. KPMG	Guidance on controls	More or enhanced guidance - controls	3N	Internal controls	Consider comments and, if considered appropriate, develop further guidance.	5.AJ: More or enhanced guidance - controls	Q3	KPMG	Firm
Q3.046. ACCA-CAANZ	Guidance on controls	More or enhanced guidance - controls	3N	Internal controls	Consider comments and, if considered appropriate, develop further guidance.	5.AJ: More or enhanced guidance - controls	Q3	ACCA-CAANZ	Body
Q3.048. AE	Guidance on controls	More or enhanced guidance - controls	3N	Internal controls	Consider comments and, if considered appropriate, develop further guidance.	5.AJ: More or enhanced guidance - controls	Q3	AE	Body
Q3.064. ICAEW	Guidance on controls	More or enhanced guidance - controls	3N	Internal controls	Consider comments and, if considered appropriate, develop further guidance.	5.AJ: More or enhanced guidance - controls	Q3	ICAEW	Body
Q3.065. ICAEW	Guidance on controls	More or enhanced guidance - controls	3N	Internal controls	Consider comments and, if considered appropriate, develop further guidance.	5.AJ: More or enhanced guidance - controls	Q3	ICAEW	Body
			3N Count	6					
Q4.042. UKFRC	More guidance on internal control	More or enhanced guidance - controls	4K	Internal control: para 16	Consider comments and, if considered appropriate, develop further guidance.	5.AJ: More or enhanced guidance - controls	Q4	UKFRC	Reg
Q4.043. UKFRC	More guidance on internal control	More or enhanced guidance - controls	4K	Internal control: para 16	Consider comments and, if considered appropriate, develop further guidance.	5.AJ: More or enhanced guidance - controls	Q4	UKFRC	Reg
Q4.071. BDO	More guidance on internal control	More or enhanced guidance - controls	4K	When management has not understood and addressed EU appropriately - control deficiency considerations	Consider comments and, if considered appropriate, develop further guidance.	5.AJ: More or enhanced guidance - controls	Q4	BDO	Firm
Q4.117. AICPA	More guidance on internal control	More or enhanced guidance - controls	4K	Internal control: para 16	Consider comments and, if considered appropriate, develop further guidance.	5.AJ: More or enhanced guidance - controls	Q4	AICPA	Body
			4K Count	4					
GC.006. BCBS	Provide more guidance in relation to internal control	More or enhanced guidance - controls	GE	Internal Controls	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AJ: More or enhanced guidance - controls	GC	BCBS	Reg
GC.007. BCBS	Provide more guidance in relation to internal control	More or enhanced guidance - controls	GE	Internal Controls	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AJ: More or enhanced guidance - controls	GC	BCBS	Reg
GC.009. BCBS	Provide more guidance in relation to internal control	More or enhanced guidance - controls	GE	Internal Controls	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AJ: More or enhanced guidance - controls	GC	BCBS	Reg
GC.010. BCBS	Provide more guidance in relation to internal control	More or enhanced guidance - controls	GE	Internal Controls	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AJ: More or enhanced guidance - controls	GC	BCBS	Reg
GC.011. BCBS	Provide more guidance in relation to internal control	More or enhanced guidance - controls	GE	Internal Controls	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AJ: More or enhanced guidance - controls	GC	BCBS	Reg
GC.013. BCBS	Provide more guidance in relation to internal control	More or enhanced guidance - controls	GE	Internal Controls	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AJ: More or enhanced guidance - controls	GC	BCBS	Reg
GC.022. CEAOB	Provide more guidance in relation to internal control	More or enhanced guidance - controls	GE	Internal Controls	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AJ: More or enhanced guidance - controls	GC	CEAOB	Reg
GC.035. EBA	Provide more guidance in relation to internal control	More or enhanced guidance - controls	GE	Internal Controls	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AJ: More or enhanced guidance - controls	GC	EBA	Reg
GC.139. NASBA	Provide more guidance in relation to internal control	More or enhanced guidance - controls	GE	Internal Controls	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AJ: More or enhanced guidance - controls	GC	NASBA	Body



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			GE Count	9					
				19					
						5.AI: More or enhanced guidance - controls Count			
GC.033. EBA	Provide more guidance in relation to disclosures	More or enhanced guidance - disclosures	GK	Disclosures	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AK: More or enhanced guidance - disclosures	GC	EBA	Reg
GC.063. UKFRC	Provide more guidance in relation to disclosures	More or enhanced guidance - disclosures	GK	Disclosures	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AK: More or enhanced guidance - disclosures	GC	UKFRC	Reg
GC.071. JICPA	Provide more guidance in relation to disclosures	More or enhanced guidance - disclosures	GK	Disclosures	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AK: More or enhanced guidance - disclosures	GC	JICPA	NASS
GC.116. AGNZ	Provide more guidance in relation to disclosures	More or enhanced guidance - disclosures	GK	Disclosures	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AK: More or enhanced guidance - disclosures	GC	AGNZ	PS
GC.120. ACCA-CAANZ	Provide more guidance in relation to disclosures	More or enhanced guidance - disclosures	GK	Disclosures	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AK: More or enhanced guidance - disclosures	GC	ACCA-CAANZ	Body
GC.153. SAICA	Provide more guidance in relation to disclosures	More or enhanced guidance - disclosures	GK	Disclosures	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AK: More or enhanced guidance - disclosures	GC	SAICA	Body
			GK Count	6					
				6					
						5.AK: More or enhanced guidance - disclosures Count			
GC.037. EBA	Provide more on interaction with other ISAs	More or enhanced guidance - interaction with other ISAs	GM	Relating auditor's PEorR to materiality	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AL: More or enhanced guidance - interaction with other ISAs	GC	EBA	Reg
GC.050. IOSCO	Provide more on interaction with other ISAs	More or enhanced guidance - interaction with other ISAs	GM	Implications for auditor's report if auditor cannot obtain SAAE	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AL: More or enhanced guidance - interaction with other ISAs	GC	IOSCO	Reg
			GM Count	2					
				2					
						5.AL: More or enhanced guidance - interaction with other ISAs Count			
Q3.029. KPMG	Develop more granular risk factors and cover in AM.	More or enhanced guidance - risk factors	3O	More granular risk factors - linked to data, methods and assumptions	Not in line with approach being taken by TF.	5.AM: More or enhanced guidance - risk factors	Q3	KPMG	Firm
			3O Count	1					
				1					
						5.AM: More or enhanced guidance - risk factors Count			
Q3.001. UKFRC	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	UKFRC	Reg
Q3.006. CNCC-CSOEC	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	CNCC-CSOEC	NASS
Q3.007. CNCC-CSOEC	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	CNCC-CSOEC	NASS
Q3.008. HKICPA	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	HKICPA	NASS
Q3.012. NZAuASB	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	NZAuASB	NASS
Q3.014. BDO	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	BDO	Firm
Q3.047. ACCA-CAANZ	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	ACCA-CAANZ	Body
Q3.049. AE	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	AE	Body
Q3.053. AICPA	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	AICPA	Body
Q3.056. ANAN	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	ANAN	Body
Q3.057. CAI	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	CAI	Body
Q3.059. EFAA	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	EFAA	Body
Q3.062. ICAEW	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	ICAEW	Body

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q3.063. ICAEW	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	ICAEW	Body
Q3.067. ICAP	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	ICAP	Body
Q3.069. ICAS	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	ICAS	Body
Q3.074. SMPC	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR	If the TF and Board continue with the view that the threshold should be removed these comments will fall away (although the detail might be reviewed to see if helpful for developing guidance on scalability).	5.AN: More or enhanced guidance - IR assessment	Q3	SMPC	Body
Q3.075. SMPC	More guidance for low and not-low inherent risk	More or enhanced guidance - IR assessment	3A	Assessment of IR		5.AN: More or enhanced guidance - IR assessment	Q3	SMPC	Body
			3A Count	18					
Q3.024. KPMG	Guidance for when auditor assesses that estimation uncertainty is expected to no longer represent a reasonably possible risk of material misstatement	More or enhanced guidance - IR assessment	3M	When EU does not pose a reasonable possibility of a material misstatement	Consider comment and, if considered appropriate, develop further guidance.	5.AN: More or enhanced guidance - IR assessment	Q3	KPMG	Firm
			3M Count	1					
Q4.046. CAASB	More guidance/clarity for assessing inherent risk	More or enhanced guidance - IR assessment	4P	Assessing IR: A39-A42	Consider comments and, if considered appropriate, develop further guidance.	5.AN: More or enhanced guidance - IR assessment	Q4	CAASB	NASS
			4P Count	1					
				20		5.AN: More or enhanced guidance - IR assessment Count			
Q3.018. EYG	More guidance on applying audit approaches (for low and for 'not-low')	More or enhanced guidance - three audit approaches for AEs	3J	The three audit testing approaches	Should be addressed in reviewing and developing guidance under the proposed revised approach to finalise the standard.	5.AO: More or enhanced guidance - three audit approaches for AEs	Q3	EYG	Firm
Q3.019. EYG	More guidance on applying audit approaches (for low and for 'not-low')	More or enhanced guidance - three audit approaches for AEs	3J	The three audit testing approaches	Should be addressed in reviewing and developing guidance under the proposed revised approach to finalise the standard.	5.AO: More or enhanced guidance - three audit approaches for AEs	Q3	EYG	Firm
Q3.021. GTI	More guidance on applying audit approaches (for low and for 'not-low')	More or enhanced guidance - three audit approaches for AEs	3J	The three audit testing approaches	Should be addressed in reviewing and developing guidance under the proposed revised approach to finalise the standard.	5.AO: More or enhanced guidance - three audit approaches for AEs	Q3	GTI	Firm
Q3.022. GTI	More guidance on applying audit approaches (for low and for 'not-low')	More or enhanced guidance - three audit approaches for AEs	3J	The three audit testing approaches	Should be addressed in reviewing and developing guidance under the proposed revised approach to finalise the standard.	5.AO: More or enhanced guidance - three audit approaches for AEs	Q3	GTI	Firm
Q3.031. KPMG	More guidance on applying audit approaches (for low and for 'not-low')	More or enhanced guidance - three audit approaches for AEs	3J	The three audit testing approaches	Should be addressed in reviewing and developing guidance under the proposed revised approach to finalise the standard.	5.AO: More or enhanced guidance - three audit approaches for AEs	Q3	KPMG	Firm
Q3.032. KPMG	More guidance on applying audit approaches (for low and for 'not-low')	More or enhanced guidance - three audit approaches for AEs	3J	The three audit testing approaches	Should be addressed in reviewing and developing guidance under the proposed revised approach to finalise the standard.	5.AO: More or enhanced guidance - three audit approaches for AEs	Q3	KPMG	Firm
Q3.033. KPMG	More guidance on applying audit approaches (for low and for 'not-low')	More or enhanced guidance - three audit approaches for AEs	3J	The three audit testing approaches	Should be addressed in reviewing and developing guidance under the proposed revised approach to finalise the standard.	5.AO: More or enhanced guidance - three audit approaches for AEs	Q3	KPMG	Firm
Q3.038. PwC	More guidance on applying audit approaches (for low and for 'not-low')	More or enhanced guidance - three audit approaches for AEs	3J	The three audit testing approaches	Should be addressed in reviewing and developing guidance under the proposed revised approach to finalise the standard.	5.AO: More or enhanced guidance - three audit approaches for AEs	Q3	PwC	Firm
Q3.054. AICPA	More guidance on applying audit approaches (for low and for 'not-low')	More or enhanced guidance - three audit approaches for AEs	3J	The three audit testing approaches	Should be addressed in reviewing and developing guidance under the proposed revised approach to finalise the standard.	5.AO: More or enhanced guidance - three audit approaches for AEs	Q3	AICPA	Body
Q3.055. AICPA	More guidance on applying audit approaches (for low and for 'not-low')	More or enhanced guidance - three audit approaches for AEs	3J	The three audit testing approaches	Should be addressed in reviewing and developing guidance under the proposed revised approach to finalise the standard.	5.AO: More or enhanced guidance - three audit approaches for AEs	Q3	AICPA	Body
Q3.071. SAICA	More guidance on applying audit approaches (for low and for 'not-low')	More or enhanced guidance - three audit approaches for AEs	3J	The three audit testing approaches	Should be addressed in reviewing and developing guidance under the proposed revised approach to finalise the standard.	5.AO: More or enhanced guidance - three audit approaches for AEs	Q3	SAICA	Body
			3J Count	11		5.AO: More or enhanced guidance - three audit approaches for AEs Count			
Q4.047. CAASB	Add guidance to support different requirements (change approach from ED)	More or enhanced guidance - proposed alternative approach to work effort	4O	Assessing IR: A75 not sufficiently clear	May be addressed in part by new approach being explored.	5.AP: More or enhanced guidance - proposed alternative approach to work effort	Q4	CAASB	NASS
Q4.058. MAASB	Add guidance to support different requirements (change approach from ED)	More or enhanced guidance - proposed alternative approach to work effort	4O	Why departing from approach ordinarily adopted re combined v separate assessments of IR and CR	May be addressed in part by new approach being explored.	5.AP: More or enhanced guidance - proposed alternative approach to work effort	Q4	MAASB	NASS
Q4.067. BDO	Add guidance to support different requirements (change approach from ED)	More or enhanced guidance - proposed alternative approach to work effort	4O	Low inherent risk	May be addressed in part by new approach being explored.	5.AP: More or enhanced guidance - proposed alternative approach to work effort	Q4	BDO	Firm
Q4.082. GTI	Add guidance to support different requirements (change approach from ED)	More or enhanced guidance - proposed alternative approach to work effort	4O	Impact of risk factors on assessment of risks	May be addressed in part by new approach being explored.	5.AP: More or enhanced guidance - proposed alternative approach to work effort	Q4	GTI	Firm
Q4.087. KPMG	Add guidance to support different requirements (change approach from ED)	More or enhanced guidance - proposed alternative approach to work effort	4O	Procedures that would normally be performed for paras 17-19	May be addressed in part by new approach being explored.	5.AP: More or enhanced guidance - proposed alternative approach to work effort	Q4	KPMG	Firm
Q4.088. KPMG	Add guidance to support different requirements (change approach from ED)	More or enhanced guidance - proposed alternative approach to work effort	4O	The three approaches to testing	May be addressed in part by new approach being explored.	5.AP: More or enhanced guidance - proposed alternative approach to work effort	Q4	KPMG	Firm

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q4.091. RSM	Add guidance to support different requirements (change approach from ED)	More or enhanced guidance - proposed alternative approach to work effort	4O	Assessing IR	May be addressed in part by new approach being explored.	5.AP: More or enhanced guidance - proposed alternative approach to work effort	Q4	RSM	Firm
Q4.096. AGC	Add guidance to support different requirements (change approach from ED)	More or enhanced guidance - proposed alternative approach to work effort	4O	Classification of risks (low v not low and significant)	May be addressed in part by new approach being explored.	5.AP: More or enhanced guidance - proposed alternative approach to work effort	Q4	AGC	PS
Q4.101. GAO	Add guidance to support different requirements (change approach from ED)	More or enhanced guidance - proposed alternative approach to work effort	4O	Rework AM to paras 17-19 from perspective of data, methods and assumptions	May be addressed in part by new approach being explored.	5.AP: More or enhanced guidance - proposed alternative approach to work effort	Q4	GAO	PS
Q4.107. ACCA-CAANZ	Add guidance to support different requirements (change approach from ED)	More or enhanced guidance - proposed alternative approach to work effort	4O	Classification of risks (low v not low)	May be addressed in part by new approach being explored.	5.AP: More or enhanced guidance - proposed alternative approach to work effort	Q4	ACCA-CAANZ	Body
Q4.125. CAQ	Add guidance to support different requirements (change approach from ED)	More or enhanced guidance - proposed alternative approach to work effort	4O	paras 15-20 when IR is low	May be addressed in part by new approach being explored.	5.AP: More or enhanced guidance - proposed alternative approach to work effort	Q4	CAQ	Body
Q4.126. CAQ	Add guidance to support different requirements (change approach from ED)	More or enhanced guidance - proposed alternative approach to work effort	4O	Examples of AEs in A72-A73 not sufficiently discriminating	May be addressed in part by new approach being explored.	5.AP: More or enhanced guidance - proposed alternative approach to work effort	Q4	CAQ	Body
			4O Count	12		5.AP: More or enhanced guidance - proposed alternative approach to work effort Count			
Q3.009. HKICPA	More guidance on developing point estimate/range	More or enhanced guidance - auditor's PE or R	3E	Developing auditor's PEorR	Consider together with responses to Q5.	5.AQ: More or enhanced guidance - auditor's PE or R	Q3	HKICPA	NASS
			3E Count	1					
Q5.004. EBA	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	A126 to request management to consider alternative assumptions before auditor develops own PE or R	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	EBA	Reg
Q5.005. EBA	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	Circumstances when appropriate for auditor to develop own PE or R	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	EBA	Reg
Q5.011. ESMA	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	Circumstances when appropriate for auditor to develop own PE or R	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	ESMA	Reg
Q5.018. IOSCO	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	Auditor's PE or R	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	IOSCO	Reg
Q5.019. IOSCO	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	Auditor's PE or R	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	IOSCO	Reg
Q5.020. IOSCO	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	Auditor's PE or R	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	IOSCO	Reg
Q5.028. AUASB	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	Auditor's PE or R	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	AUASB	NASS
Q5.029. AUASB	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	Auditor's PE or R	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	AUASB	NASS
Q5.030. AUASB	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	Auditor's PE or R	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	AUASB	NASS
Q5.031. AUASB	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	Auditor's PE or R	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	AUASB	NASS
Q5.043. NBA	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	NBA	NASS
Q5.049. BDO	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	BDO	Firm
Q5.050. BDO	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	BDO	Firm
Q5.051. DTT	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	DTT	Firm
Q5.055. GTI	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	GTI	Firm
Q5.063. KPMG	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	KPMG	Firm
Q5.066. PKF	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	PKF	Firm
Q5.087. CPAA	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	CPAA	Body
Q5.096. ICAP	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	ICAP	Body
Q5.097. ICAS	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	ICAS	Body
Q5.102. SAICA	Guidance on auditor's point estimate/range	More or enhanced guidance - auditor's PE or R	5E	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	SAICA	Body
			5E Count	21					
Q5.009. ESMA	Guidance on SAAE/supported by the evidence (scalability)	More or enhanced guidance - auditor's PE or R	5G	What is SAAE when complexity, judgment or EU are high	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	ESMA	Reg

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q5.026. UKFRC	Guidance on SAAE/supported by the evidence (scalability)	More or enhanced guidance - auditor's PE or R	5G	Meaning of "supported by the audit evidence"	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	UKFRC	Reg
Q5.029. AUASB	Guidance on SAAE/supported by the evidence (scalability)	More or enhanced guidance - auditor's PE or R	5G	Meaning of "supported by the audit evidence" and SAAE	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	AUASB	NASS
Q5.047. BDO	Guidance on SAAE/supported by the evidence (scalability)	More or enhanced guidance - auditor's PE or R	5G	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	BDO	Firm
Q5.085. CAI	Guidance on SAAE/supported by the evidence (scalability)	More or enhanced guidance - auditor's PE or R	5G	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	CAI	Body
Q5.089. IBRACON	Guidance on SAAE/supported by the evidence (scalability)	More or enhanced guidance - auditor's PE or R	5G	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	IBRACON	Body
Q5.108. SMPC	Guidance on SAAE/supported by the evidence (scalability)	More or enhanced guidance - auditor's PE or R	5G	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	SMPC	Body
			5G Count	7					
Q5.018. IOSCO	Guidance when auditor's range is multiples of materiality	More or enhanced guidance - auditor's PE or R	5L	When auditor's range is multiples of materiality	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	IOSCO	Reg
Q5.024. UKFRC	Guidance when auditor's range is multiples of materiality	More or enhanced guidance - auditor's PE or R	5L	When auditor's range is multiples of materiality	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	UKFRC	Reg
Q5.039. HKICPA	Guidance when auditor's range is multiples of materiality	More or enhanced guidance - auditor's PE or R	5L	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	HKICPA	NASS
Q5.045. NZAuASB	Guidance when auditor's range is multiples of materiality	More or enhanced guidance - auditor's PE or R	5L	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	NZAuASB	NASS
Q5.078. AE	Guidance when auditor's range is multiples of materiality	More or enhanced guidance - auditor's PE or R	5L	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	AE	Body
Q5.081. AE	Guidance when auditor's range is multiples of materiality	More or enhanced guidance - auditor's PE or R	5L	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	AE	Body
Q5.092. ICAEW	Guidance when auditor's range is multiples of materiality	More or enhanced guidance - auditor's PE or R	5L	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	ICAEW	Body
Q5.106. SMPC	Guidance when auditor's range is multiples of materiality	More or enhanced guidance - auditor's PE or R	5L	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	Q5	SMPC	Body
			5L Count	8					
Q6.001. BCBS	Guidance where auditor not able to develop PE or R	More or enhanced guidance - auditor's PE or R	6A	Where auditor not able to develop PEorR	TF to consider whether further guidance merited.	5.AQ: More or enhanced guidance - auditor's PE or R	Q6	BCBS	Reg
			6A Count	1					
GC.036. EBA	Provide more guidance in relation auditor's PE or R	More or enhanced guidance - auditor's PE or R	GL	Auditor's PEorR	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	GC	EBA	Reg
GC.037. EBA	Provide more guidance in relation auditor's PE or R	More or enhanced guidance - auditor's PE or R	GL	Auditor's PEorR	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	GC	EBA	Reg
GC.048. IOSCO	Provide more guidance in relation auditor's PE or R	More or enhanced guidance - auditor's PE or R	GL	Auditor's PEorR	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	GC	IOSCO	Reg
GC.152. SAICA	Provide more guidance in relation auditor's PE or R	More or enhanced guidance - auditor's PE or R	GL	Auditor's PEorR	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AQ: More or enhanced guidance - auditor's PE or R	GC	SAICA	Body
			GL Count	4					
				42		5.AQ: More or enhanced guidance - auditor's PE or R Count			
Q5.001. BCBS	Guidance on point in range selected by management	More or enhanced guidance - evaluating misstatements	5A	Point in range selected by management	Consider merit of suggestion.	5.AR: More or enhanced guidance - evaluating misstatements	Q5	BCBS	Reg
Q5.014. IAIS	Guidance on point in range selected by management	More or enhanced guidance - evaluating misstatements	5A	A128-A134 - Point in range selected by management	Consider merit of suggestion.	5.AR: More or enhanced guidance - evaluating misstatements	Q5	IAIS	Reg
			5A Count	2					
Q5.019. IOSCO	Guidance on evaluating misstatements	More or enhanced guidance - evaluating misstatements	5I	Evaluating misstatements	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AR: More or enhanced guidance - evaluating misstatements	Q5	IOSCO	Reg
Q5.055. GTI	Guidance on evaluating misstatements	More or enhanced guidance - evaluating misstatements	5I	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AR: More or enhanced guidance - evaluating misstatements	Q5	GTI	Firm
Q5.093. ICAEW	Guidance on evaluating misstatements	More or enhanced guidance - evaluating misstatements	5I	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AR: More or enhanced guidance - evaluating misstatements	Q5	ICAEW	Body
Q5.103. SAICA	Guidance on evaluating misstatements	More or enhanced guidance - evaluating misstatements	5I	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AR: More or enhanced guidance - evaluating misstatements	Q5	SAICA	Body
Q5.104. SAICA	Guidance on evaluating misstatements	More or enhanced guidance - evaluating misstatements	5I	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AR: More or enhanced guidance - evaluating misstatements	Q5	SAICA	Body
Q5.107. SMPC	Guidance on evaluating misstatements	More or enhanced guidance - evaluating misstatements	5I	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AR: More or enhanced guidance - evaluating misstatements	Q5	SMPC	Body
			5I Count	6					
				8		5.AR: More or enhanced guidance - evaluating misstatements Count			
Q3.010. NBA	Guidance on what is SAAE	More or enhanced guidance - SAAE (paras. 17-19)	3F	SAAE	Consider comments and, if considered appropriate, develop further guidance.	5.AS: More or enhanced guidance - SAAE (paras. 17-19)	Q3	NBA	NASS
Q3.040. PwC	Guidance on what is SAAE	More or enhanced guidance - SAAE (paras. 17-19)	3F	SAAE	Consider comments and, if considered appropriate, develop further guidance.	5.AS: More or enhanced guidance - SAAE (paras. 17-19)	Q3	PwC	Firm

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q3.078. NDEG	Guidance on what is SAAE	More or enhanced guidance - SAAE (paras. 17-19)	3F	SAAE	Consider comments and, if considered appropriate, develop further guidance.	5.AS: More or enhanced guidance - SAAE (paras. 17-19)	Q3	NDEG	Ind
			3F Count	3					
				3		5.AS: More or enhanced guidance - SAAE (paras. 17-19) Count			
Q5.003. BCBS	Guidance when management has not appropriately understood/addressed EU	More or enhanced guidance - not appropriately understood or addressed EU	5O	A114 in para 25	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AT: More or enhanced guidance - not appropriately understood or addressed EU	Q5	BCBS	Reg
Q5.058. KPMG	Guidance when management has not appropriately understood/addressed EU	More or enhanced guidance - not appropriately understood or addressed EU	5O	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AT: More or enhanced guidance - not appropriately understood or addressed EU	Q5	KPMG	Firm
Q5.059. KPMG	Guidance when management has not appropriately understood/addressed EU	More or enhanced guidance - not appropriately understood or addressed EU	5O	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AT: More or enhanced guidance - not appropriately understood or addressed EU	Q5	KPMG	Firm
Q5.060. KPMG	Guidance when management has not appropriately understood/addressed EU	More or enhanced guidance - not appropriately understood or addressed EU	5O	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AT: More or enhanced guidance - not appropriately understood or addressed EU	Q5	KPMG	Firm
Q5.069. PwC	Guidance when management has not appropriately understood/addressed EU	More or enhanced guidance - not appropriately understood or addressed EU	5O	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AT: More or enhanced guidance - not appropriately understood or addressed EU	Q5	PwC	Firm
Q5.091. IBR-IRE	Guidance when management has not appropriately understood/addressed EU	More or enhanced guidance - not appropriately understood or addressed EU	5O	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AT: More or enhanced guidance - not appropriately understood or addressed EU	Q5	IBR-IRE	Body
Q5.095. ICAEW	Guidance when management has not appropriately understood/addressed EU	More or enhanced guidance - not appropriately understood or addressed EU	5O	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AT: More or enhanced guidance - not appropriately understood or addressed EU	Q5	ICAEW	Body
Q5.098. ISCA	Guidance when management has not appropriately understood/addressed EU	More or enhanced guidance - not appropriately understood or addressed EU	5O	TBC	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AT: More or enhanced guidance - not appropriately understood or addressed EU	Q5	ISCA	Body
			5O Count	8					
				8		5.AT: More or enhanced guidance - not appropriately understood or addressed EU Count			
Q3.013. BDO	Guidance for significant risks of material misstatement	More or enhanced guidance - significant risks	3G	Significant risks	Consider comments and, if considered appropriate, develop further guidance.	5.AU: More or enhanced guidance - significant risks	Q3	BDO	Firm
Q3.041. ACAG	Guidance for significant risks of material misstatement	More or enhanced guidance - significant risks	3G	Significant risks	Consider comments and, if considered appropriate, develop further guidance.	5.AU: More or enhanced guidance - significant risks	Q3	ACAG	PS
Q3.050. AE	Guidance for significant risks of material misstatement	More or enhanced guidance - significant risks	3G	Significant risks	Consider comments and, if considered appropriate, develop further guidance.	5.AU: More or enhanced guidance - significant risks	Q3	AE	Body
			3G Count	3					
Q4.037. IRBA	More guidance for significant risks	More or enhanced guidance - significant risks	4N	Significant risks: para 13	Consider comments and, if considered appropriate, develop further guidance.	5.AU: More or enhanced guidance - significant risks	Q4	IRBA	Reg
Q4.080. GTI	More guidance for significant risks	More or enhanced guidance - significant risks	4N	Significant risks	Consider comments and, if considered appropriate, develop further guidance.	5.AU: More or enhanced guidance - significant risks	Q4	GTI	Firm
Q4.095. AGC	More guidance for significant risks	More or enhanced guidance - significant risks	4N	Significant risks	Consider comments and, if considered appropriate, develop further guidance.	5.AU: More or enhanced guidance - significant risks	Q4	AGC	PS
Q4.096. AGC	More guidance for significant risks	More or enhanced guidance - significant risks	4N	Significant risks	Consider comments and, if considered appropriate, develop further guidance.	5.AU: More or enhanced guidance - significant risks	Q4	AGC	PS
Q4.112. AE	More guidance for significant risks	More or enhanced guidance - significant risks	4N	Significant risks	Consider comments and, if considered appropriate, develop further guidance.	5.AU: More or enhanced guidance - significant risks	Q4	AE	Body
Q4.131. IBR-IRE	More guidance for significant risks	More or enhanced guidance - significant risks	4N	Significant risks	Consider comments and, if considered appropriate, develop further guidance.	5.AU: More or enhanced guidance - significant risks	Q4	IBR-IRE	Body
			4N Count	6					
				6		5.AU: More or enhanced guidance - significant risks Count			
GC.056. IRBA	Provide more guidance on documentation	More or enhanced guidance - documentation	GQ	Documentation	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AV: More or enhanced guidance - documentation	GC	IRBA	Reg
GC.119. ACCA-CAANZ	Provide more guidance on documentation	More or enhanced guidance - documentation	GQ	Documentation	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AV: More or enhanced guidance - documentation	GC	ACCA-CAANZ	Body
GC.133. ISCA	Provide more guidance on documentation	More or enhanced guidance - documentation	GQ	Documentation	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AV: More or enhanced guidance - documentation	GC	ISCA	Body
GC.154. SAICA	Provide more guidance on documentation	More or enhanced guidance - documentation	GQ	Documentation	Consider comments on their merits and decide whether further guidance/clarification appropriate.	5.AV: More or enhanced guidance - documentation	GC	SAICA	Body
			GQ Count	4					
				4		5.AV: More or enhanced guidance - documentation Count			
Q1.007. ESMA	Enhance specific AM paragraphs	More or enhanced guidance - specific topics or AM paragraphs	1H	Simplify or make more relevant to AE: A26-A29, A32, A117-A122	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	ESMA	Reg

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q1.009. ESMA	Enhance specific AM paragraphs	More or enhanced guidance - specific topics or AM paragraphs	1H	Narrows requirement: A73	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	ESMA	Reg
Q1.020. EYG	Enhance specific AM paragraphs	More or enhanced guidance - specific topics or AM paragraphs	1H	A134 (se Q5 response)	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	EYG	Firm
Q1.023. EYG	Enhance specific AM paragraphs	More or enhanced guidance - specific topics or AM paragraphs	1H	A11-A13 re effects of understanding the AFRF on RA	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	EYG	Firm
Q1.024. EYG	Enhance specific AM paragraphs	More or enhanced guidance - specific topics or AM paragraphs	1H	Impact of RA on approach to test how management makes the AE	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	EYG	Firm
Q1.025. EYG	Enhance specific AM paragraphs	More or enhanced guidance - specific topics or AM paragraphs	1H	Reasons for developing auditor PEorR, other than management failing to address EU	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	EYG	Firm
Q1.027. GTI	Enhance specific AM paragraphs	More or enhanced guidance - specific topics or AM paragraphs	1H	Models	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	GTI	Firm
Q1.033. AE	Enhance specific AM paragraphs	More or enhanced guidance - specific topics or AM paragraphs	1H	Clarify references to use of PEs or Rs for assumptions and data: A5	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	AE	Body
Q1.036. CAI	Enhance specific AM paragraphs	More or enhanced guidance - specific topics or AM paragraphs	1H	Newer types of AEs	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	CAI	Body
Q1.040. ICAEW	Enhance specific AM paragraphs	More or enhanced guidance - specific topics or AM paragraphs	1H	Better quality examples: A72-A73	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	ICAEW	Body
Q1.042. ICAEW	Enhance specific AM paragraphs	More or enhanced guidance - specific topics or AM paragraphs	1H	Better quality examples: A5 (single loan)	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	ICAEW	Body
Q1.043. ICAEW	Enhance specific AM paragraphs	More or enhanced guidance - specific topics or AM paragraphs	1H	Clarify references to use of PEs or Rs for assumptions and data: A5	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	ICAEW	Body
Q1.044. ICAEW	Enhance specific AM paragraphs	More or enhanced guidance - specific topics or AM paragraphs	1H	Clarify: A131 (difference 2nd and 4th bullets)	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	ICAEW	Body
			1H Count	13					
Q1.017. MAASB	More guidance on specific aspects of auditing AEs	More or enhanced guidance - specific topics or AM paragraphs	1J	Management intention	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	MAASB	NASS
Q1.028. RSM	More guidance on specific aspects of auditing AEs	More or enhanced guidance - specific topics or AM paragraphs	1J	AEs common in public sector	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	RSM	Firm

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q1.029. AGA	More guidance on specific aspects of auditing AEs	More or enhanced guidance - specific topics or AM paragraphs	1J	Best estimates not just reasonable estimates	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	AGA	PS
Q1.030. GAO	More guidance on specific aspects of auditing AEs	More or enhanced guidance - specific topics or AM paragraphs	1J	Disclosures: AM to 21(a)	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	GAO	PS
Q1.035. AICPA	More guidance on specific aspects of auditing AEs	More or enhanced guidance - specific topics or AM paragraphs	1J	Developments in technology, volumes of data and forward looking information	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	AICPA	Body
Q1.038. IBRACON	More guidance on specific aspects of auditing AEs	More or enhanced guidance - specific topics or AM paragraphs	1J	Appropriate application of AFRF	Consider the comments related to specific AM paragraphs, individually, on their merits. Consider whether the remaining comments of a more general nature have been adequately addressed by the responses to comments on specific AM paragraphs. If not consider what additional responses are appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q1	IBRACON	Body
			1J Count	6					
Q4.006. CEAOB	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Applicability of para 15 when IR not low	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	CEAOB	Reg
Q4.007. CEAOB	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Para 20 - supported by the audit evidence	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	CEAOB	Reg
Q4.008. EBA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Limits application of requirement: A73	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	EBA	Reg
Q4.009. EBA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Understanding estimation uncertainty: A73	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	EBA	Reg
Q4.011. EBA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Applying paras 17-19	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	EBA	Reg
Q4.012. ESMA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Applying paras 17-19	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	ESMA	Reg
Q4.015. ESMA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Para 20 - supported by the audit evidence and (A129) when appropriate to develop a PEoR	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	ESMA	Reg
Q4.018. ESMA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Applying paras 17-20 - SAAE	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	ESMA	Reg
Q4.021. ESMA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Para 20 - supported by the audit evidence and (A129) when appropriate to develop a PEoR (DUPLICATE)	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	ESMA	Reg
Q4.022. ESMA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	A158: Documentation	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	ESMA	Reg
Q4.024. ESMA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Disclosures: para 21	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	ESMA	Reg
Q4.026. IAIS	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Significant risk: A76	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	IAIS	Reg
Q4.029. IRBA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Derived data - examples: A39	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	IRBA	Reg
Q4.031. IRBA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	When entity does not have formal RA process	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	IRBA	Reg
Q4.034. IRBA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Application of paras 17-19: outcomes prior to completion of the audit	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	IRBA	Reg
Q4.036. IRBA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Impact of multiple risk factors: A74	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	IRBA	Reg

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q4.053. HKICPA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Further audit procedures in response to other risk factors	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	HKICPA	NASS
Q4.056. JICPA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Inter-relationship between the risk factors	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	JICPA	NASS
Q4.057. JICPA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	New AM to 15(b) to explain inter-relationship with paras 17-20	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	JICPA	NASS
Q4.059. NBA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Possible procedures for paras 17-19	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	NBA	NASS
Q4.060. NBA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Auditor not taking management responsibility when developing own PEoR	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	NBA	NASS
Q4.061. NBA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Possible procedures for paras 17-19	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	NBA	NASS
Q4.062. NBA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Appropriateness of disapproving of management's model	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	NBA	NASS
Q4.063. NBA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Developing auditor's own PEoR when IR low	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	NBA	NASS
Q4.068. BDO	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Examples where only one factor present: A74	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	BDO	Firm
Q4.069. BDO	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Reasons for the assessment	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	BDO	Firm
Q4.070. BDO	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Challenging management and assessing judgment of experts	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	BDO	Firm
Q4.072. BDO	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Application of paras 17-19	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	BDO	Firm
Q4.075. DTT	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Evaluation of misstatement: para 23	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	DTT	Firm
Q4.077. EYG	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Scalability of requirements in paras 17-19	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	EYG	Firm
Q4.078. EYG	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Scalability of requirements in paras 17-19	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	EYG	Firm
Q4.081. GTI	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Explain how management "address EU" and what is expected of auditor	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	GTI	Firm
Q4.083. GTI	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Multiple factors can be the reason for assessment of risk	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	GTI	Firm
Q4.084. GTI	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Inter-relationships of and ability to distinguish effects of the risk factors	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	GTI	Firm
Q4.085. GTI	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Appropriateness of developing auditor's own PEoR	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	GTI	Firm
Q4.090. PwC	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Developing own PEoR	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	PwC	Firm
Q4.092. RSM	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Responding to risk factors that are not the overriding reason for risk assessment: A97	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	RSM	Firm
Q4.097. AGC	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Classification of risks (low v not low and significant)	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	AGC	PS
Q4.102. INTOSAI	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Risk factors - political influence in public sector	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	INTOSAI	PS



Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q4.104. INTOSAI	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Determining significance of an AE	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	INTOSAI	PS
Q4.108. ACCA-CAANZ	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Materiality	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	ACCA-CAANZ	Body
Q4.109. ACCA-CAANZ	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Estimation uncertainty to support scalability	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	ACCA-CAANZ	Body
Q4.115. AICPA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Move paras 26(d) and 28 from Explanatory Memorandum to AM to paras 17-19	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	AICPA	Body
Q4.118. AICPA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Testing management's process	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	AICPA	Body
Q4.123. ANAN	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	General arrangement of AM not helpful	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	ANAN	Body
Q4.130. IBRACON	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Auditor's development of own PEoR	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	IBRACON	Body
Q4.131. IBR-IRE	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Para 15(a) work effort	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	IBR-IRE	Body
Q4.132. ICAEW	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Evaluation of management's PE: make A123 more prominent (representative of the range)	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	ICAEW	Body
Q4.136. ICAP	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Procedures that would normally be performed for paras 17-19	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	ICAP	Body
Q4.143. SAICA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Inter-relationship of the risk factors	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	SAICA	Body
Q4.145. SAICA	Add more guidance/clarity to specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	4E	Professional judgment: include in key concepts	Consider comments and, if considered appropriate, develop further guidance.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q4	SAICA	Body
			4E Count	51					
Q5.006. EBA	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	When EU is high guidance, to link to 20(b) to A148-A150 and A125-A138	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	EBA	Reg
Q5.016. IAIS	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	If auditor uses management's model, needs SAAG on controls over it	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	IAIS	Reg
Q5.037. HKICPA	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	TBC	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	HKICPA	NASS
Q5.038. HKICPA	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	TBC	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	HKICPA	NASS
Q5.048. BDO	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	TBC	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	BDO	Firm
Q5.053. EYG	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	TBC	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	EYG	Firm
Q5.054. EYG	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	TBC	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	EYG	Firm
Q5.067. PwC	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	TBC	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	PwC	Firm

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q5.075. ACCA-CAANZ	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	TBC	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	ACCA-CAANZ	Body
Q5.076. ACCA-CAANZ	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	TBC	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	ACCA-CAANZ	Body
Q5.077. ACCA-CAANZ	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	TBC	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	ACCA-CAANZ	Body
Q5.080. AE	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	TBC	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	AE	Body
Q5.094. ICAEW	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	TBC	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	ICAEW	Body
Q5.099. ISCA	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	TBC	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	ISCA	Body
Q5.103. SAICA	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	TBC	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	SAICA	Body
Q5.110. CYGNUS ATRATUS	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	TBC	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	CYGNUS	Invest
Q5.111. NDEG	More guidance/clarity on specific paragraph/topic	More or enhanced guidance - specific topics or AM paragraphs	5D	TBC	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q5	NDEG	Ind
			5D Count	17					
Q6.009. AUASB	More guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	6G	Where SAAE not able to be obtained, modification of the auditor's opinion may result	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q6	AUASB	NASS
Q6.014. NBA	More guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	6G	A144 - evaluation of misstatement when big difference between management's PE and auditor's PEorR	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q6	NBA	NASS
Q6.017. NZAuASB	More guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	6G	Assessment and evaluation of judgmental misstatements	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q6	NZAuASB	NASS
Q6.019. BDO	More guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	6G	A144-A145 - evaluation of misstatement when differences between management's PE and auditor's PEorR	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q6	BDO	Firm
Q6.020. BDO	More guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	6G	Align headings between para. 23 and AM to para. 23	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q6	BDO	Firm
Q6.022. EYG	More guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	6G	Evaluating misstatements in qualitative disclosures	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q6	EYG	Firm
Q6.026. GTI	More guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	6G	Clarify if evaluation in paras. 22-23 is meant to be for all estimates together or for some estimates individually	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q6	GTI	Firm
Q6.056. SAICA	More guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	6G	Explain "significant" as used in A144 and relate this to materiality	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q6	SAICA	Body

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
GC.061. NDEG	More guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GG	Practical examples of application of paras 22-23	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	Q6	NDEG	Ind
			GG Count	9					
GC.002. CFA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Para 21(a) - additional disclosures necessary to achieve fair presentation	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	CFA	Invest
GC.017. CEAOB	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	More explanation of "reasonable"	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	CEAOB	Reg
GC.018. CEAOB	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Clarify term "outcome" and address consistency of its use	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	CEAOB	Reg
GC.020. CEAOB	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Use of specialists	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	CEAOB	Reg
GC.021. CEAOB	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	A22 - add re indicators of impairment that a re missed by management	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	CEAOB	Reg
GC.023. EBA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	General comment some AM could be improved and some could be elevated to requirement	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	EBA	Reg
GC.024. EBA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	A69 - likely to need experts for ECL for all banks not just international banks	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	EBA	Reg
GC.026. EBA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	A15 suggested edits to clarify	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	EBA	Reg
GC.028. EBA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	A54 suggested edits	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	EBA	Reg
GC.034. EBA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	A157 - suggest give more guidance on communication with supervisors etc	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	EBA	Reg
GC.043. IFIAR	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Relationship between the risk factors and the risk levels referred to in the ED	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	IFIAR	Reg
GC.046. IOSCO	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Sampling and error evaluation - more guidance needed	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	IOSCO	Reg
GC.047. IOSCO	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Sampling and error evaluation - more guidance needed	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	IOSCO	Reg
GC.052. IOSCO	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Proprietary models guidance	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	IOSCO	Reg
GC.053. IOSCO	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Clarify terms AE fair presentation framework, compliance framework	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	IOSCO	Reg
GC.059. UKFRC	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	A62 suggested edit re retrospective review	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	UKFRC	Reg

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
GC.060. UKFRC	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	A65 suggested edits	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	UKFRC	Reg
GC.066. CAASB	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Clarity re terms "specialised skills and knowledge", "further audit procedures", "significant data", "significant assumptions"	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	CAASB	NASS
GC.069. IDW	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	A2 - provide further guidance when AFRF does not address first three bullets	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	IDW	NASS
GC.077. NBA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Make App 1 more practical	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	NBA	NASS
GC.078. NZAuASB	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	More guidance sectors other than financial eg public sector	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	NZAuASB	NASS
GC.082. NZAuASB	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Consider using the flowchart in introductory paragraphs	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	NZAuASB	NASS
GC.084. NZAuASB	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Suggested examples to add to A1	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	NZAuASB	NASS
GC.086. CHI	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Add other examples to A72-A73 to show that factors can move an AE along the spectrum of risk	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	CHI	Firm
GC.087. CHI	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	When management has not understood AE appropriately - more guidance	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	CHI	Firm
GC.088. DTT	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Understanding required by para. 10 is at entity level not at AE level	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	DTT	Firm
GC.089. DTT	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Other factors in A78 are equally important to the three factors	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	DTT	Firm
GC.094. DTT	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Make App1 more framework neutral	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	DTT	Firm
GC.098. EYG	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Define significant assumption	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	EYG	Firm
GC.110. AGNZ	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	A49 - clarify if procedures mentioned are examples or required	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	AGNZ	PS
GC.114. AGNZ	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Clarify A23 or delete	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	AGNZ	PS
GC.118. ACCA-CAANZ	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Add other examples to A72-A73 to show that factors can move an AE along the spectrum of risk	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	ACCA-CAANZ	Body
GC.124. AE	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Consider using the flowchart as an appendix	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	AE	Body

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
GC.132. ICAEW	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Acknowledge difficulty in developing some AEs, in the introductory paragraphs	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	ICAEW	Body
GC.134. ISCA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Where there is high EU	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	ISCA	Body
GC.135. ISCA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Nature of FAP following retrospective review	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	ISCA	Body
GC.136. ISCA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Retrospective review	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	ISCA	Body
GC.137. ISCA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Are AEs whose outcome is expected to be known in the scope of the ISA?	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	ISCA	Body
GC.138. NASBA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Specialists	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	NASBA	Body
GC.141. SAICA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Clarify A139-A141 "stand back"	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	SAICA	Body
GC.143. SAICA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	A159 to refer more holistically to requirement in para 24	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	SAICA	Body
GC.145. SAICA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Generally, provide more practical examples	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	SAICA	Body
GC.154. SAICA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Performing and documenting the stand back provision	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	SAICA	Body
GC.155. SAICA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Evaluation of reasonable or misstated	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	SAICA	Body
GC.156. SAICA	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	Level at which communications with TCWG to be made	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	SAICA	Body
GC.159. GC	Provide more guidance/clarity on specific paragraphs/topics	More or enhanced guidance - specific topics or AM paragraphs	GB	How do multiple instances of high EU accumulate to measures such as eps and how accumulation of EU would affect auditor's report	Consider each suggestion on its merits, taking first those that relate to specific paragraphs narrowly. For more general comments determine whether other responses have adequately addressed the issue or what further response is appropriate.	5.AW: More or enhanced guidance - specific topics or AM paragraphs	GC	GC	Acad
			GB Count	46					
				142		5.AW: More or enhanced guidance - specific topics or AM paragraphs Count			
Q3.004. CAASB	Improve clarity/add guidance on retrospective review	Clarify	3C	Retrospective review	Review drafting for clarity.	5.BA: Clarify	Q3	CAASB	NASS
Q3.026. KPMG	Improve clarity/add guidance on retrospective review	Clarify	3C	Retrospective review	Review drafting for clarity.	5.BA: Clarify	Q3	KPMG	Firm
Q3.027. KPMG	Improve clarity/add guidance on retrospective review	Clarify	3C	Retrospective review	Review drafting for clarity.	5.BA: Clarify	Q3	KPMG	Firm
Q3.028. KPMG	Improve clarity/add guidance on retrospective review	Clarify	3C	Retrospective review	Review drafting for clarity.	5.BA: Clarify	Q3	KPMG	Firm
			3C Count	4					
Q3.035. PKF	Clarify terminology	Clarify	3P	Reference to "other procedures": A96	Review and clarify if appropriate.	5.BA: Clarify	Q3	PKF	Firm
			3P Count	1					
Q3.043. INTOSAI	Clarify links with 315 and 330	Clarify	3S	Alignment with ISA 315 and ISA 330	Review and clarify if appropriate.	5.BA: Clarify	Q3	INTOSAI	PS
Q3.051. AICPA	Clarify links with 315 and 330	Clarify	3S	Alignment with ISA 315 and ISA 330	Review and clarify if appropriate.	5.BA: Clarify	Q3	AICPA	Body
Q3.052. AICPA	Clarify links with 315 and 330	Clarify	3S	Alignment with ISA 315 and ISA 330	Review and clarify if appropriate.	5.BA: Clarify	Q3	AICPA	Body
			3S Count	3					

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q4.027. IAIS	Clarify particular terminology and consistency of use	Clarify	4G	A2 (reasonable), A124 (consistency of use) and A109 (outcomes)	Consider comments and, if considered appropriate, develop further guidance/clarity.	5.BA: Clarify	Q4	IAIS	Reg
Q4.028. IFIAR	Delete/rationalise guidance	Clarify	4G	Reference to combined RA	Consider comments and whether guidance can be rationalized.	5.BA: Clarify	Q4	IFIAR	Reg
Q4.049. CAASB	Clarify particular terminology and consistency of use	Clarify	4G	Definitions for risk factors	Consider comments and, if considered appropriate, develop further guidance/clarity.	5.BA: Clarify	Q4	CAASB	NASS
Q4.050. CAASB	Clarify particular terminology and consistency of use	Clarify	4G	Meanings of "integrity of significant data" and "integrity of significant assumptions"	Consider comments and, if considered appropriate, develop further guidance/clarity.	5.BA: Clarify	Q4	CAASB	NASS
Q4.051. CNCC-CSOEC	Clarify particular terminology and consistency of use	Clarify	4G	Definition of significant data: elevate from A35	Consider comments and, if considered appropriate, develop further guidance/clarity.	5.BA: Clarify	Q4	CNCC-CSOEC	NASS
Q4.055. IDW	Delete/rationalise guidance	Clarify	4G	Rationalise the guidance generally - too much	Consider comments and whether guidance can be rationalized.	5.BA: Clarify	Q4	IDW	NASS
Q4.079. EYG	Clarify particular terminology and consistency of use	Clarify	4G	Definition of significant assumptions	Consider comments and, if considered appropriate, develop further guidance/clarity.	5.BA: Clarify	Q4	EYG	Firm
Q4.114. AE	Clarify particular terminology and consistency of use	Clarify	4G	Definition of significant data: elevate from A35	Consider comments and, if considered appropriate, develop further guidance/clarity.	5.BA: Clarify	Q4	AE	Body
Q4.119. AICPA	Clarify particular terminology and consistency of use	Clarify	4G	Significant data and significant assumptions	Consider comments and, if considered appropriate, develop further guidance/clarity.	5.BA: Clarify	Q4	AICPA	Body
Q4.120. AICPA	Delete/rationalise guidance	Clarify	4G	AM on EU to para 19 duplicative	Consider comments and whether guidance can be rationalized.	5.BA: Clarify	Q4	AICPA	Body
Q4.135. ICAP	Clarify particular terminology and consistency of use	Clarify	4G	Move definitional terms to the definitions section	Consider comments and, if considered appropriate, develop further guidance/clarity.	5.BA: Clarify	Q4	ICAP	Body
Q4.138. ICAS	Clarify particular terminology and consistency of use	Clarify	4G	Procedures that would normally be performed for paras 17-19	Consider comments and, if considered appropriate, develop further guidance/clarity.	5.BA: Clarify	Q4	ICAS	Body
Q4.149. SMPC	Clarify particular terminology and consistency of use	Clarify	4G	Significant data	Consider comments and, if considered appropriate, develop further guidance/clarity.	5.BA: Clarify	Q4	SMPC	Body
Q4.150. SMPC	Clarify particular terminology and consistency of use	Clarify	4G	A113 - meaning of "intent" and "ability"	Consider comments and, if considered appropriate, develop further guidance/clarity.	5.BA: Clarify	Q4	SMPC	Body
			4G Count	14					
Q5.008. ESMA	Clarify risk model/relationship to 315	Clarify	5F	Risk model in ISA 540 and relationship to ISA 315	Expected to be addressed by proposed reworking of the standard.	5.BA: Clarify	Q5	ESMA	Reg
			5F Count	1					
Q8.002. NBA	Guidance/clarification of terminology	Clarify	8A	Avoid long complex sentences and terms like "level 1 inputs"	TF review comments and decide action, if any.	5.BA: Clarify	Q8	NBA	NASS
Q8.003. BDO	Guidance/clarification of terminology	Clarify	8A	A35 - add guidance on term significant data and consider implications for use of term in other ISAs	TF review comments and decide action, if any.	5.BA: Clarify	Q8	BDO	Firm
Q8.004. BDO	Guidance/clarification of terminology	Clarify	8A	Expail difference between reasonable and adequate for disclosures	TF review comments and decide action, if any.	5.BA: Clarify	Q8	BDO	Firm
Q8.005. BDO	Guidance/clarification of terminology	Clarify	8A	Cross refer "Level 3 fair value" to IFRS as a technical term	TF review comments and decide action, if any.	5.BA: Clarify	Q8	BDO	Firm
Q8.007. GTI	Guidance/clarification of terminology	Clarify	8A	Clarify use of "estimate" v "estimates"	TF review comments and decide action, if any.	5.BA: Clarify	Q8	GTI	Firm
			8A Count	5					
Q8.006. DTT	Improve clarity generally	Clarify	8C	Language should be kept crisp and concise and delete redundancies	Consider clarity generally when reworking AM paragraphs.	5.BA: Clarify	Q8	DTT	Firm
Q8.008. AE	Improve clarity generally	Clarify	8C	Consistent use of "may" rather than "could"	Consider clarity generally when reworking AM paragraphs.	5.BA: Clarify	Q8	AE	Body
Q8.010. IBRACON	Improve clarity generally	Clarify	8C	Eliminate redundancies and repetitive phrases	Consider clarity generally when reworking AM paragraphs.	5.BA: Clarify	Q8	IBRACON	Body
Q8.011. IBR-IRE	Improve clarity generally	Clarify	8C	Consistent use of "may" rather than "could"	Consider clarity generally when reworking AM paragraphs.	5.BA: Clarify	Q8	IBR-IRE	Body
Q8.013. SMPC	Improve clarity generally	Clarify	8C	Use plain English	Consider clarity generally when reworking AM paragraphs.	5.BA: Clarify	Q8	SMPC	Body
			8C Count	5					
				33		5.BA: Clarify Count			
Q1.013. UKFRC	More guidance on ECL and other new types of AE in IAPN	More guidance (non-authoritative) - complex / new types of AEs	1E	IAPN or similar on ECL and other key complex or judgmental estimates	Develop a recommended position on whether the Board should consider developing non-authoritative guidance on these matters	5.CA: More guidance (non-authoritative) - complex / new types of AEs	Q1	UKFRC	Reg
Q1.032. AE	More guidance on ECL and other new types of AE in IAPN	More guidance (non-authoritative) - complex / new types of AEs	1E	IAPN re controls in banking sector and other sector specific guidance	Develop a recommended position on whether the Board should consider developing non-authoritative guidance on these matters	5.CA: More guidance (non-authoritative) - complex / new types of AEs	Q1	AE	Body
			1E Count	2					
				2		5.CA: More guidance (non-authoritative) - complex / new types of AEs Count			
Q3.061. ICAEW	More guidance in an IAPN / staff publication	More guidance (non-authoritative) - specific topics	3T	ECL, FVE, Insurance liability and other financial sector AEs	Issue for IAASB	5.CB: More guidance (non-authoritative) - specific topics	Q3	ICAEW	Body
Q3.075. SMPC	More guidance in an IAPN / staff publication	More guidance (non-authoritative) - specific topics	3T	SME audit related AEs	Issue for IAASB	5.CB: More guidance (non-authoritative) - specific topics	Q3	SMPC	Body
			3T Count	2					
GC.045. IOSCO	Provide more guidance outside the standard (e.g. IAPN)	More guidance (non-authoritative) - specific topics	GO	IAPN or other non-authoritative guidance	Consider comments on their merits and decide whether to propose action to Board.	5.CB: More guidance (non-authoritative) - specific topics	GC	IOSCO	Reg
GC.049. IOSCO	Provide more guidance outside the standard (e.g. IAPN)	More guidance (non-authoritative) - specific topics	GO	IAPN or other non-authoritative guidance	Consider comments on their merits and decide whether to propose action to Board.	5.CB: More guidance (non-authoritative) - specific topics	GC	IOSCO	Reg
GC.051. IOSCO	Provide more guidance outside the standard (e.g. IAPN)	More guidance (non-authoritative) - specific topics	GO	IAPN or other non-authoritative guidance	Consider comments on their merits and decide whether to propose action to Board.	5.CB: More guidance (non-authoritative) - specific topics	GC	IOSCO	Reg

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
GC.102. KPMG	Provide more guidance outside the standard (e.g. IAPN)	More guidance (non-authoritative) - specific topics	GO	IAPN or other non-authoritative guidance	Consider comments on their merits and decide whether to propose action to Board.	5.CB: More guidance (non-authoritative) - specific topics	GC	KPMG	Firm
GC.117. GAO	Provide more guidance outside the standard (e.g. IAPN)	More guidance (non-authoritative) - specific topics	GO	IAPN or other non-authoritative guidance	Consider comments on their merits and decide whether to propose action to Board.	5.CB: More guidance (non-authoritative) - specific topics	GC	GAO	PS
GC.123. AE	Provide more guidance outside the standard (e.g. IAPN)	More guidance (non-authoritative) - specific topics	GO	IAPN or other non-authoritative guidance	Consider comments on their merits and decide whether to propose action to Board.	5.CB: More guidance (non-authoritative) - specific topics	GC	AE	Body
GC.126. AICPA	Provide more guidance outside the standard (e.g. IAPN)	More guidance (non-authoritative) - specific topics	GO	IAPN or other non-authoritative guidance	Consider comments on their merits and decide whether to propose action to Board.	5.CB: More guidance (non-authoritative) - specific topics	GC	AICPA	Body
GC.127. CAI	Provide more guidance outside the standard (e.g. IAPN)	More guidance (non-authoritative) - specific topics	GO	IAPN or other non-authoritative guidance	Consider comments on their merits and decide whether to propose action to Board.	5.CB: More guidance (non-authoritative) - specific topics	GC	CAI	Body
			GO Count	8					
				10		5.CB: More guidance (non-authoritative) - specific topics Count			
Q1.003. ESMA	Post implementation guidance or amendments to ISA 540	Post Implementation monitor and address urgent issues	1F	General - post implementation	Develop a recommended position on whether the Board should respond affirmatively to this and in what way that response would differ from the Board's normal post-implementation review.	5.DA: Post Implementation monitor and address urgent issues	Q1	ESMA	Reg
Q1.012. IAIS	Post implementation guidance or amendments to ISA 540	Post Implementation monitor and address urgent issues	1F	insurance liability estimates	Develop a recommended position on whether the Board should respond affirmatively to this and in what way that response would differ from the Board's normal post-implementation review.	5.DA: Post Implementation monitor and address urgent issues	Q1	IAIS	Reg
			1F Count	2					
				2		5.DA: Post Implementation monitor and address urgent issues Count			
				423					

Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
Q1.005. ESMA	Elevate AM paragraphs to requirements	Elevate AM to requirement	1G	A9 and A98	Consider each proposal on its merits with the TF.	6.A: Elevate AM to requirement	Q1	ESMA	Reg
			1G Count	1					
Q4.005. BCBS	Elevate to requirement	Elevate AM to requirement	4D	A73, A78	TF should consider merits of arguments.	6.A: Elevate AM to requirement	Q4	BCBS	Reg
Q4.010. EBA	Elevate to requirement	Elevate AM to requirement	4D	A73	TF should consider merits of arguments.	6.A: Elevate AM to requirement	Q4	EBA	Reg
Q4.014. ESMA	Elevate to requirement	Elevate AM to requirement	4D	A126	TF should consider merits of arguments.	6.A: Elevate AM to requirement	Q4	ESMA	Reg
Q4.016. ESMA	Elevate to requirement	Elevate AM to requirement	4D	A98	TF should consider merits of arguments.	6.A: Elevate AM to requirement	Q4	ESMA	Reg
Q4.020. ESMA	Elevate to requirement	Elevate AM to requirement	4D	A126 (DUPLICATE)	TF should consider merits of arguments.	6.A: Elevate AM to requirement	Q4	ESMA	Reg
Q4.023. ESMA	Elevate to requirement	Elevate AM to requirement	4D	A125	TF should consider merits of arguments.	6.A: Elevate AM to requirement	Q4	ESMA	Reg
Q4.024. ESMA	Elevate to requirement	Elevate AM to requirement	4D	A120	TF should consider merits of arguments.	6.A: Elevate AM to requirement	Q4	ESMA	Reg
Q4.033. IRBA	Elevate to requirement	Elevate AM to requirement	4D	A78	TF should consider merits of arguments.	6.A: Elevate AM to requirement	Q4	IRBA	Reg
Q4.038. UKFRC	Elevate to requirement	Elevate AM to requirement	4D	A123	TF should consider merits of arguments.	6.A: Elevate AM to requirement	Q4	UKFRC	Reg
Q4.040. UKFRC	Elevate to requirement	Elevate AM to requirement	4D	A101, A105 (third bullet), A123, A126	TF should consider merits of arguments.	6.A: Elevate AM to requirement	Q4	UKFRC	Reg
Q4.041. UKFRC	Elevate to requirement	Elevate AM to requirement	4D	Elevate A2, A3 to definitions	TF should consider merits of arguments.	6.A: Elevate AM to requirement	Q4	UKFRC	Reg
Q4.048. CAASB	Elevate to requirement	Elevate AM to requirement	4D	A97 to 15(b)	TF should consider merits of arguments.	6.A: Elevate AM to requirement	Q4	CAASB	NASS
Q4.052. HKICPA	Elevate to requirement	Elevate AM to requirement	4D	A78 - first sentence	TF should consider merits of arguments.	6.A: Elevate AM to requirement	Q4	HKICPA	NASS
			4D Count	13					
Q5.001. BCBS	Elevate to requirement	Elevate AM to requirement	5C	Include in paras 22-23 stand back provision	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	Q5	BCBS	Reg
Q5.003. BCBS	Elevate to requirement	Elevate AM to requirement	5C	Expand guidance in A153 re when management has not reasonably considered EU obtain written representations	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	Q5	BCBS	Reg
Q5.004. EBA	Elevate to requirement	Elevate AM to requirement	5C	Circumstances when appropriate for auditor to develop own PE or R	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	Q5	EBA	Reg
Q5.007. EBA	Elevate to requirement	Elevate AM to requirement	5C	A123	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	Q5	EBA	Reg
Q5.010. ESMA	Elevate to requirement	Elevate AM to requirement	5C	A126 to request management to consider alternative assumptions before auditor develops own PE or R	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	Q5	ESMA	Reg
Q5.012. ESMA	Elevate to requirement	Elevate AM to requirement	5C	A125	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	Q5	ESMA	Reg
Q5.013. ESMA	Elevate to requirement	Elevate AM to requirement	5C	A120	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	Q5	ESMA	Reg
Q5.015. IAIS	Elevate to requirement	Elevate AM to requirement	5C	A123 - managements PE should be appropriately representative of reasonably possible outcomes	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	Q5	IAIS	Reg
Q5.023. UKFRC	Elevate to requirement	Elevate AM to requirement	5C	Part of A126	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	Q5	UKFRC	Reg
Q5.035. CNCC-CSOEC	Elevate to requirement	Elevate AM to requirement	5C	A134 - reasonable range and materiality not linked	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	Q5	CNCC-CSOEC	NASS
Q5.079. AE	Elevate to requirement	Elevate AM to requirement	5C	TBC	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	Q5	AE	Body
			5C Count	11					
Q6.002. BCBS	Elevate to a requirement	Elevate AM to requirement	6C	A142-A146	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	Q6	BCBS	Reg
Q6.005. IFIAR	Elevate to a requirement	Elevate AM to requirement	6C	A144 - consider whether SAAE obtained regarding reasonableness of the amounts within the auditor's range	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	Q6	IFIAR	Reg
			6C Count	2					
GC.016. BCBS	Elevate to requirement	Elevate AM to requirement	GH	A2 and A123-A125	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	GC	BCBS	Reg
GC.019. CEAOB	Elevate to requirement	Elevate AM to requirement	GH	A126	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	GC	CEAOB	Reg
GC.023. EBA	Elevate to requirement	Elevate AM to requirement	GH	General comment some AM could be elevated to requirement	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	GC	EBA	Reg
GC.030. EBA	Elevate to requirement	Elevate AM to requirement	GH	A98	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	GC	EBA	Reg
GC.032. EBA	Elevate to requirement	Elevate AM to requirement	GH	Some of A120-A122	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	GC	EBA	Reg
GC.038. ESMA	Elevate to requirement	Elevate AM to requirement	GH	General comment some AM could be elevated to requirement	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	GC	ESMA	Reg
GC.054. IRBA	Elevate to requirement	Elevate AM to requirement	GH	A158	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	GC	IRBA	Reg
GC.061. UKFRC	Elevate to requirement	Elevate AM to requirement	GH	A123 (or remove the "may")	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	GC	UKFRC	Reg
GC.109. AGNZ	Elevate to requirement	Elevate AM to requirement	GH	A96, A135	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	GC	AGNZ	PS
GC.157. SAICA	Elevate to requirement	Elevate AM to requirement	GH	Some of A158	Separate TF exercise to consider elevations. Check all suggestions are covered.	6.A: Elevate AM to requirement	GC	SAICA	Body



Comment identifier and respondent	General Theme	Subcategory description	Comment Category Letter	Subject of comment	Strategy to address comment	Sub-category letter and description	Question	Respondent	Category of respondent
			GH Count	10					
				37		6.A: Elevate AM to requirement Count			
Q2.005. BCBS	Elevate AM to paragraph in body of ISA	Elevate AM to main body of ISA 540	2G	A93 to para 18	Consider specific proposals on their merits.	6.B: Elevate AM to main body of ISA 540	Q2	BCBS	Reg
Q2.011. EBA	Elevate AM to paragraph in body of ISA	Elevate AM to main body of ISA 540	2G	A93 - link between EU and PS to para. 5	Consider specific proposals on their merits.	6.B: Elevate AM to main body of ISA 540	Q2	EBA	Reg
Q2.026. HKICPA	Elevate AM to paragraph in body of ISA	Elevate AM to main body of ISA 540	2G	Explanation of standback to body of ISA	Consider specific proposals on their merits.	6.B: Elevate AM to main body of ISA 540	Q2	HKICPA	NASS
			2G Count	3					
Q5.022. UKFRC	Elevate to other location in standard	Elevate AM to main body of ISA 540	5K	Elevate A18-20 of ISA 200 to para 5 of ISA 540	Consider merit of suggestion.	6.B: Elevate AM to main body of ISA 540	Q5	UKFRC	Reg
			5K Count	1					
				4		6.B: Elevate AM to main body of ISA 540 Count			
Q2.002. BCBS	Additional language (challenge etc) to support PS	Language of challenge/question	2C	PS - use language of challenge/question	General consideration by TF of the different forms of language that have been proposed to support appropriate exercise of PS and consideration of how to approach these, including balance between requirements and AM – support a dynamic approach to appropriate exercise of PS that responds to circumstances	6.C: Language of challenge/question	Q2	BCBS	Reg
Q2.007. BCBS	Additional language (challenge etc) to support PS	Language of challenge/question	2C	PS - use language of challenge/question: A69	General consideration by TF of the different forms of language that have been proposed to support appropriate exercise of PS and consideration of how to approach these, including balance between requirements and AM – support a dynamic approach to appropriate exercise of PS that responds to circumstances	6.C: Language of challenge/question	Q2	BCBS	Reg
Q2.008. BCBS	Additional language (challenge etc) to support PS	Language of challenge/question	2C	PS - use language of challenge /question /independent views /seek and consider contradictory evidence: AM to para. 15(b) (eg A97) and paras. 22-23	General consideration by TF of the different forms of language that have been proposed to support appropriate exercise of PS and consideration of how to approach these, including balance between requirements and AM – support a dynamic approach to appropriate exercise of PS that responds to circumstances	6.C: Language of challenge/question	Q2	BCBS	Reg
Q2.009. CEAOB	Additional language (challenge etc) to support PS	Language of challenge/question	2C	PS - use language of challenge/ question /consider if other approaches more appropriate: A101	General consideration by TF of the different forms of language that have been proposed to support appropriate exercise of PS and consideration of how to approach these, including balance between requirements and AM – support a dynamic approach to appropriate exercise of PS that responds to circumstances	6.C: Language of challenge/question	Q2	CEAOB	Reg
Q2.013. EBA	Additional language (challenge etc) to support PS	Language of challenge/question	2C	PS - use language of challenge/ question /sound professional judgment/ guidance on documentation: A67	General consideration by TF of the different forms of language that have been proposed to support appropriate exercise of PS and consideration of how to approach these, including balance between requirements and AM – support a dynamic approach to appropriate exercise of PS that responds to circumstances	6.C: Language of challenge/question	Q2	EBA	Reg
Q2.014. IAIS	Additional language (challenge etc) to support PS	Language of challenge/question	2C	PS - use language of challenge/question, particularly re assumptions	General consideration by TF of the different forms of language that have been proposed to support appropriate exercise of PS and consideration of how to approach these, including balance between requirements and AM – support a dynamic approach to appropriate exercise of PS that responds to circumstances	6.C: Language of challenge/question	Q2	IAIS	Reg
Q2.015. IFIAR	Additional language (challenge etc) to support PS	Language of challenge/question	2C	PS - use language of challenge /question /alternative approaches more appropriate: A101	General consideration by TF of the different forms of language that have been proposed to support appropriate exercise of PS and consideration of how to approach these, including balance between requirements and AM – support a dynamic approach to appropriate exercise of PS that responds to circumstances	6.C: Language of challenge/question	Q2	IFIAR	Reg
Q2.018. UKFRC	Additional language (challenge etc) to support PS	Language of challenge/question	2C	PS - use language of challenge/ question/ to emphasise PS in AM and requirements	General consideration by TF of the different forms of language that have been proposed to support appropriate exercise of PS and consideration of how to approach these, including balance between requirements and AM – support a dynamic approach to appropriate exercise of PS that responds to circumstances	6.C: Language of challenge/question	Q2	UKFRC	Reg
Q2.023. AUASB	Additional language (challenge etc) to support PS	Language of challenge/question	2C	PS - use language of challenge/question	General consideration by TF of the different forms of language that have been proposed to support appropriate exercise of PS and consideration of how to approach these, including balance between requirements and AM – support a dynamic approach to appropriate exercise of PS that responds to circumstances	6.C: Language of challenge/question	Q2	AUASB	NASS
			2C Count	9					
				9		6.C: Language of challenge/question Count			
Q4.039. UKFRC	Review guidance critically in consideration of balance and whether "may" is appropriate	Review and reduce use of "may" in AM paragraphs	4J	Enhance - review use of may to strengthen impact of AM	TF should undertake a critical review as part of addressing the AM.	6.C: Review and reduce use of "may" in AM paragraphs	Q4	UKFRC	Reg

4J Count

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6.C: Review and reduce use of "may" in AM paragraphs Count