

ISQM 2 – Question 4(b): Location of the Guidance (or Requirement) – Unclear or no specific response or refer to another respondent's views

Question 4(b) in the EM to ED-ISQM 2 asked respondents:

If you support such guidance, do you agree that it should be located in proposed ISQM 2 as opposed to the IESBA Code?

1 Monitoring Group

01_ISQM 2_BCBS

Basel Committee on Banking Supervision

02_ISQM 2_IAIS

IAIS

03_ISQM 2_IFIAR

The International Forum of Independent Audit Regulators (IFIAR)

2 Investors and Analysts

05_ISQM 2_ICGN

The International Corporate Governance Network (ICGN)

3 Regulators and Oversight Authorities

06_ISQM 2_CPAB

Canadian Public Accountability Board (CPAB)

4 National Auditing Standard Setters

12_ISQM 2_CAASB

Canadian stakeholders did not express strong views on this question.

13_ISQM 2_CICPA

The Chinese Institute of Certified Public Accountants (CICPA)

5 Accounting Firms

26_ISQM 2_CASI

Not applicable

7 Member Bodies and Other Professional Organizations

58_ISQM 2_IBR-IRE

Belgian Institute of Registered Auditors (IBR-IRE)

68_ISQM 2_FAR

In general, FAR supports the response submitted by the Nordic Federation of Public Accountants and FAR therefore refers to this response.

70_ISQM 2_FSR

We support the views stated in the responses to ISQM2 ED submitted by Accountancy Europe. We refer to those responses for our detailed answers to the questions stated in the invitation to comment.

Moreover, we refer to FSR - Danish Auditors' response to the overall explanatory memorandum.

72_ISQM 2_ICPAS

No opinion

79_ISQM 2_ISCA

The Institute of Singapore Chartered Accountants (ISCA)

85_ISQM 2_NYSSCPA

The New York State Society of Certified Public Accountants (NYSSCPA)