

## **ISQM 1 – Question 11: Scope of engagements subject to an EQ review – Unclear or no specific response or refer to another respondent’s views**

Question 11 in the EM to ED-ISQM 1 asked respondents:

*Do you agree with the proposals addressing the scope of engagements that should be subject to an engagement quality review? In your view, will the requirements result in the proper identification of engagements to be subject an engagement quality review?*

### **1 Monitoring Group**

#### **04\_IOSCO**

The International Organization of Securities Commissions’ Committee on Issuer Accounting, Audit and Disclosure (Committee 1)

### **2 Investors and Analysts**

#### **05\_CRUF**

Corporate Reporting Users’ Forum

#### **06\_ICGN**

ICGN will not address the further aspects of the Exposure Draft, as our existing policy work has not dealt in detail with the specifics of auditor/company engagement.

### **3 Regulators and Oversight Authorities**

#### **10\_IAASA**

IAASA

### **4 National Auditing Standard Setters**

#### **15\_CNCC-CSOEC**

Please refer to our comment letter on the ED-ISQM2.

### **5 Accounting Firms**

#### **26\_BTVK**

Baker Tilly Virchow Krause, LLP

#### **49\_SRA**

SRA

### **7 Member Bodies and Other Professional Organizations**

#### **72\_EXPERT**

EXPERTsuisse

### **73\_FAR**

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

### **74\_FSR**

We support the views stated in the responses to ISQM1 ED submitted by Accountancy Europe and Nordic Federation of Public Accountants (NRF). 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.

### **81\_ICASL**

Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka)

### **87\_KICPA**

KICPA

### **92\_RICS**

We do not have a specific view on this proposal.

## **8 Academics**

### **97\_UNSW**

The Auditing and Assurance Research Network at UNSW Sydney (Australia)