

Supplement 2-04 to Agenda Item 6

Audits of Less Complex Entities – ED-ISA for LCE – Q1(c) – Any other matters related to ED-ISA for LCE as discussed in this section (Section 4A).

Section 4A – Overarching Positioning of ED-ISA for LCE\Question 1 - Overarching views\Question 1(c) - Other matters related to Section 4A\1) No Other Matters

4. National Auditing Standard Setters

Australian Auditing and Assurance Standards Board

No additional comment.

Canadian Auditing and Assurance Standards Board

We have no comments on other matters addressed in this Section.

Federación Argentina de Consejos Profesionales de Cs. Económicas

We have no additional comments.

Indonesian Institute of Certified Public Accountants (IAPI)

None noted

Public Accountants and Auditors Board Zimbabwe

Non

5. Accounting Firms

Azets Audit Services

No further comments.

Duncan & Toplis Limited

No further comments.

Famme & Co. Professional Corporation

Nothing to note.

Grant Thornton International Limited

We have no other matters related to ED-ISA for LCE as discussed in the Overarching Positioning of ED-ISA for LCE.

KPMG IFRG Limited

We do not have any other comments on the matters discussed in Section 4A.

PKF International Limited

We have no further comments on Section 4A.

6. Public Sector Organizations

Audit Scotland

Please see the introductory text.

Auditor-General of New Zealand

We have no other matters to raise under Section 4A.

Government Accountability Office (USA)

We do not have any additional overarching views on section 4A.

Office of the Auditor General of Alberta

We have no other significant matters related to Section 4A of the Exposure Draft.

7. Professional Accountancy and Other Professional Organizations

ASSIREVI

Nothing to report.

Botswana Institute of Chartered Accountants

None noted

Chartered Accountants Australia and New Zealand and the Association of Chartered Certified Accountants

No comments.

Chartered Accountants Ireland

We have no further comments.

Finnish Association of Authorised Public Accountants

No specific comments.

Indonesian Committee on Public Accountant Profession (KPAP)

We believe that other matters related to ED-ISA for LCE have been addressed sufficiently in Section 4A.

Institute for the Accountancy Profession in Sweden (FAR)

Please refer to detailed responses below.

Institute of Certified Public Accountants of Cyprus

No other matters.

Institute of Certified Public Accountants of Rwanda

None

Institute of Chartered Accountants of Jamaica

None

Institute of Chartered Accountants of Namibia

Only those described in our general comments above.

Instituto dos Auditores Independentes do Brasil

No.

Korean Institute of Certified Public Accountants

We have no other opinions on other matters related to ED-ISA for LCE as discussed in Section 4A.

Malta Institute of Accountants

No further comments.

Polish Chamber of Statutory Auditors Warsaw (Regional Branch)

No comments.

Self-Regulatory Organization of Auditors Association (SRO AAS)

Since the logic of the standard is that if its requirements are insufficient, they cannot be supplemented by the terms and conditions from the full set of ISAs; instead it is clear that one should abandon the application of this standard in favor of the full set of ISAs, there are nothing to add.

South African Institute of Chartered Accountants (2)

Response: No.

8. Academics

Hunter College Graduate Program

We have no further comments on any other matters in section 4A.

9. Individuals and Others

ASK KSA Consulting Inc.

No further comments.

Rodoula Roussou

No further comment to add