

ED Question 15

Do you believe that there are any other areas within the Code that may warrant a conforming change as a result of the proposed revisions?

The responses to Q 15 are divided into 2 groups:

1. No other areas identified
2. No comments

1. No Other Areas Identified

Regulators and Oversight Authorities, Including MG members

5. Independent Regulatory Board for Auditors (IRBA)
9. Malaysian Audit Oversight Board, Securities Commission (MAOB)
10. United Kingdom Financial Reporting Council (UKFRC)

Public Sector Organizations

11. Office of the Auditor General of New Zealand (AGNZ)
12. Auditor General of South-Africa (AGSA)
13. United States Government Accountability Office (GAO)

Independent National Standard Setters

15. Accounting Professional & Ethical Standards Board Australia (APESB)

Apart from the matters identified in our response to Question 14, APESB does not believe any other areas of the Code warrant change.

16. New-Zealand Auditing & Assurance Standard Board (XRB)

Professional Accountancy Organizations (PAO's)

17. Joint Submission by Chartered Accountants Australia and New Zealand and the Association of Chartered Certified Accountants (ACCA-CAANZ)
18. Accountancy Europe (AE)
21. Botswana Institute of Chartered Accountants (BICA)
22. Chartered Accountants of Ireland (CAI)
23. Compagnie Nationale des Commissaires aux Comptes (CNCC)
24. CPA Australia (CPAA)
25. Chartered Professional Accountants Canada Public Trust Committee (CPAC)
26. European Federation of Accountants and Auditors for SMEs (EFAA)
28. Hong Kong Institute of Certified Public Accountants (HKCIPA)
31. Institute of Chartered Accountants of Bangladesh (ICAB)
32. Institute of Chartered Accountants in England and Wales (ICAEW)
33. Institute of Chartered Accountants Ghana (ICAG)
34. The Institute of Chartered Accountants of India (ICAI)

35. The Institute of Chartered Accountants of Scotland (ICAS)
36. Institute of Certified Public Accountants of Uganda (ICPAU)
39. Institute of Public Accountants (Australia) (IPA)
40. Institute of Singapore Chartered Accountants (ISCA)
37. Institute der Wirtschaftsprüfer (Germany) (IDW)
41. Japanese Institute of Certified Public Accountants (JICPA)
42. Korean Institute of Certified Public Accountants (KICPA)
43. National Board of Accountants & Auditors – Tanzania (NBAAT)
44. Malaysian Institute of Accountants (MIA)
45. Malaysian Institute of Certified Public Accountants (MICPA)
38. Mexican Institute of Public Accountants (IMCP)
48. South African Institute of Chartered Accountants (SAICA)
49. Wirtschaftsprüferkammer (Germany) (WPK)

Firms

50. Baker Tilly International (BKTi)
51. BDO International Limited (BDO)
53. Deloitte Touch Tohmatsu Limited (DTTL)
55. Grant Thornton International Limited (GTIL)
56. KPMG IFRG Limited (KPMG)
57. Mazars Group (MAZARS)
61. RSM International Limited (RSM)

Others

63. IFAC Small and Medium Practices Committee (IFAC SMPC)

2. No comment

Regulators and Oversight Authorities, Including MG members

1. Bangladesh Financial Reporting Council (BFRC)
2. Committee of European Auditing Oversight Bodies (CEAOB)
3. Capital Market Authority – Saudi Arabia (CMASA)
4. Irish Auditing & Accounting Supervisory Authority (IAASA)
6. International Forum of Independent Audit Regulators (IFIAR)
7. International Organization of Securities Commissions (IOSCO)
8. National Association of State Boards of Accountancy (NASBA)

Preparers and Those Charged with Governance

14. Japan Audit & Supervisory Board Members Association (JASBMA)

Professional Accountancy Organizations (PAO's)

19. American Institute of Certified Public Accountants Professional Ethics Executive Committee (AICPA)

20. Association of the Italian Audit Firms (ASSIREVI)

27. Institute for Accountancy Profession in Sweden (FAR)

30. Inter-American Accounting Association (IAA)

46. New York State Society of CPAs (NYSSCPA)

47. Royal Netherlands Institute of Chartered Accountants (NBA)

Firms

58. Moore Global Network Limited (MOORE)

60. PricewaterhouseCoopers International Limited (PWC)

Others

62. US Center for Audit Quality (CAQ)

64. Porus Pavri (PP)