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To: Beverley Bahlmann <beverleybahlmann@iaasb.org>

Cc: Arnold Schilder <a.schilder@nba.nl>

Subject: IAASB 2017-2018 Work Plan and Continuing Relevance of Strategic Objectives Consultation

Bev,

Generally speaking, members of the IOSCO Auditing Subcommittee were of the view that the Board should prioritize the projects communicated by us in 2014 – audit evidence, professional skepticism, and work of other auditors and experts – over integrated reporting and other emerging developments in external reporting, agreed-upon procedures, and consideration of matters related to SMPs and audits of SMEs. This will allow resources to be available for the most important efforts.

Regards,

Nigel

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