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BDO International Limited
Contact:
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Mr. Ken Siong
IESBA Senior Technical Director
International Federation of Accountants
529 5th Avenue
New York, New York 10017
USA

Re: *Consultation Paper, Proposed Strategy and Work Plan, 2019 - 2023*

Dear Mr. Siong,

BDO International Limited¹ (BDO) is pleased to have the opportunity to comment on the International Ethics Standards Board for Accountants' *Consultation Paper, Proposed Strategy and Work Plan, 2019 - 2023*.

BDO summary

Overall, we support the proposals included in the consultation paper. We had very similar rankings of projects in the IESBA Strategy Survey conducted in July 2017 to the rankings in the proposed strategy and work plan.

We continue to support IESBA's rationale of having different provisions for entities that are PIE vs. non-PIEs and do not support restrictions that would be overly burdensome or unnecessary to apply to non-PIEs.

Responses to Specific Questions

Key Considerations Guiding the Establishment of the Work Plan

- 1. Do you agree with the proposed criteria for the IESBA to determine its actions and priorities over the strategy period?**

Yes, we agree with the proposed criteria.

- 2. Do you support the actions that have been identified with respect to each strategic theme? If not, please explain why.**

Yes, we support the actions that have been identified.

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3. Recognizing that this proposed SWP is ambitious, do you believe the IESBA should accelerate or defer any particular work stream(s)? If so, please explain why.

We believe the *Communication with Those Charged with Governance* Project could be deferred given the number of projects in the work plan, this project is seen to be of lower priority.

4. Do you have comments on any other matters addressed in this consultation paper or any significant matters not covered in this consultation paper that you believe the IESBA should address?

We have no additional comments at this time.

We appreciate the opportunity to comment on the consultation paper. Please contact me should you wish to discuss further.

Yours sincerely,
BDO International Limited

Chris Smith
Global Head of Audit and Accounting