



## Colegio de Contadores Públicos de Costa Rica

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CCP-JD38-2014

According to the request made by email to attend IAASB Consultation Proposed Changes to the International Standards on Auditing (ISA) Tackling Revelations in the Financial Statements Audit will refer below answers to specific questions.

### Emergency Supplies

1 Are there situations that justify the retention of emergency exemptions related to accounting and taxation?

Yes control limitations in some jurisdictions.

### Management Responsibilities

2. Changed "important decisions" to "decisions" when it refers to management responsibilities (paragraph 290.162) improves the clarity of responsibility of management?

Yes, we believe that improved management responsibility as "decision" always involves or implies the word "Important".

3. Examples of management responsibilities in paragraph 290.163 are appropriate?

We do believe the examples are appropriate.

4 Are there challenges to understand and apply the pre-requirement set out in paragraph 290.165 for non-assurance services that should be considered?

These are situations that represent hazards. But on the other hand, if we consider it appropriate the language to be clear or simple because the message must get to levels not only of CPA they also those who start learning in accounting and auditing matters.

5 The best guidance will help commitment teams to better respond to the need not to take responsibility for management?

It should be a factor to consider.



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6. Moving the guidance pertaining to administrative services to its own subsection provides more clarity?

We agree.

Routine or mechanical

7 Does the proposed guidance on "routine or mechanical" clarifies the term, or additional guidance is needed?

It remains relatively clear, however, it seems appropriate to try to give better guidance to the concept of "routine or mechanical".

8 The meaning and identification of the source documents are clear enough, having account documents that can be generated by software?

We agree.

9 Are the proposed changes to Section 291, specifically the additional requirements proposed paragraph 291.146, improve clarity of responsibility of management?

Improve clarity.

10. Examples of management responsibilities in paragraph 291.144 are appropriate?

The establishment of policies and strategic direction are faculties of the deliberative body not so much of the managers of organizations that must comply with and enforce the policies and rules that determine the higher level.

11. Moving guidance pertaining to administrative services provided clarity?

We do thing so.

In this way we have attended the request made, we are at your disposal for any expansion better.

Best regards,

**Colegio de Contadores Públicos de Costa Rica**