

# Comments for the Exposure Draft: Proposed Changes to Certain Provisions of the Code Addressing Non-Assurance Services for Audit Clients

## Request for Specific Comments

### *Emergency Provisions*

1. Are there any situations that warrant retention of the emergency exceptions pertaining to bookkeeping and taxation services? [CA Sri Lanka is in agreement with removing the emergency exception from the Code.](#)

### *Management Responsibilities*

2. Does the change from “significant decisions” to “decisions” when referring to management responsibilities (paragraph 290.162) enhance the clarity of a management responsibility? [Yes it does.](#)
3. Are the examples of management responsibilities in paragraph 290.163 appropriate? [Yes](#)
4. Are there any challenges in understanding and applying the prerequisite set out in paragraph 290.165 for non-assurance services that should be considered? [CA Sri Lanka does not foresee such challenges.](#)
5. Will the enhanced guidance assist engagement teams to better meet the requirement of not assuming a management responsibility? [Yes it will.](#)
6. Does the relocation of the guidance pertaining to administrative services into its own subsection provide greater clarity? [Yes it does.](#)

### *Routine or Mechanical*

7. Does the proposed guidance on “routine or mechanical” clarify the term, or is additional guidance needed? [Yes it does and no further additional guidance needed.](#)
8. Is the meaning and identification of source documents sufficiently clear, taking into account documents that may be generated by software? [Yes](#)

### *Section 291*

9. Do the changes proposed to Section 291, specifically the additional requirements to proposed paragraph 291.146, enhance the clarity of a management responsibility? [Yes](#)
10. Are the examples of management responsibilities in paragraph 291.144 appropriate? [Yes](#)
11. Does the relocation of the guidance pertaining to administrative services provide greater clarity? [Yes it does.](#)

## Request for General Comments

### *Effective Date—*

[While we are supportive of the proposed change to remove the emergency exception in bookkeeping and taxation services, we will provide time for the practitioners to get adjusted for the changes. And hence the provisions will not be made effective as and when those are made effective by IEASB. Application will be slightly deferred.](#)