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Mr Ken Siong,
Technical Director,
International Ethics Standards Board for Accountants,
529 Fifth Avenue, 6th Floor,
New York,
NY 10017,
USA.

Dear Mr Siong

Consultation Paper *Proposed Strategy & Work Plan, 2019 - 2023*

Crowe Global is delighted to present a comment letter on the Consultation Paper *Proposed Strategy & Work Plan 2019 - 2023*. Crowe Global is a leading global network of audit and advisory firms, with members in some 130 countries.

IESBA's paper is well presented and we agree with the three strategic themes. Our detailed comments are presented in the appendix to this letter, but we consider that the areas that should receive greatest attention are:

- The impact of changes in technology;
- Aligning listed company and public interest entity definitions;
- Tax planning and related services; and
- Support for the implementation of the Code.

We trust that our comments assist IESBA in the exercise to determine its strategy for the coming years. We shall be pleased to discuss our comments further with you.

Kind regards

Yours sincerely

A handwritten signature in black ink, appearing to read "David Chitty".

David Chitty
International Accounting and Audit Director

Appendix – Response to Request for Specific Comments *Proposed Strategy & Work Plan, 2019 - 2023*

Question	Response
Do you agree with the proposed criteria for the IESBA to determine its actions and priorities over the strategy.	<p>We agree with the three strategic themes that IESBA has identified. The strategy paper clearly articulates how IESBA is seeking to apply the strategic themes.</p> <p>We are pleased to see IESBA’s proposals for working with other international and national standard setters, and supporting the implementation of the standards, particularly in emerging and developing countries.</p>
Do you support the actions that have been identified with respect to each strategic theme? If not, please explain why.	We agree with the proposed actions.
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.	<p>The areas that we consider should receive greatest attention are:</p> <ul style="list-style-type: none"> • The impact of changes in technology; • Aligning listed company and public interest entity definitions; • Tax planning and related services; and • Support for the implementation of the Code.
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 are surprised that the paper, unlike IAASB’s strategy paper, does not refer to the Monitoring Group consultation. IESBA should be considering in its strategy the possibility that standard setting arrangements may change, and be open to change whatever the outcome of the process.