

Ouagadougou, Friday 31, 2019

Mr. Willie Botha
Technical Director
International Auditing and Assurance Standards Board
International Federation of Accountants
529 Fifth Avenue
New York, NY 10017
USA

Our ref.: EDCP/2019/02

ED: Proposed Strategy for 2020-2023
and Work Plan for 2020-2021

Dear **Mr. BOTHA**

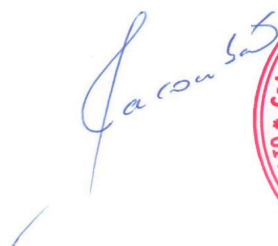
We appreciate the opportunity to comment on the International Auditing and Assurance Standards Board's (IAASB) Exposure Draft and Consultation Papers: Proposed Strategy for 2020-2023 and Work Plan for 2020-2021.

We have read the draft with interest and have greatly appreciated that any stakeholder is given chance to express his view.

This letter and the bellow appendix represent the views of, the ETY on the subjected matter.

If you have any questions regarding its content, please do not hesitate to contact us at y.traore@ety-global.com or ety@ety-global.com.

Sincerely yours



ETY sas
Yacouba TRAORE, President

Appendix Response to question included in the Exposure Draft and Comment Papers

1. You agree with Our Goal, Keys to Success and Stakeholder Value Proposition (see page 6), as well as the Environmental Drivers (see page 7).

- We agree with the **Goal**, which, as stated allow scalability and proportionality in the standards setting including inside a global single set of standards.
- **Key to Success.** Agree with, but we think that a **proper implementation** is also a key to success element to consider.
- **Stakeholder value proposition.** Agree with, as sufficiently detailed to allow measurement and evaluation.
- **Environmental drivers.** Agree with these drivers but we believe it can be useful to highlight the complexity generated by the regulations burden arising from new emerging political contexts around the word and its various implications.

2. You agree with Our Strategy and Focus and Our Strategic Actions for 2020–2023 (see pages 8 to 13).

- **Strategy and Focus.** Agree with the strategy and focus as set
- **Strategic Actions for 20-23.** Agree with the action plan. We however expect that, in the **Theme A**, you for plan a post-implementation review for ISA-315 as the ISA given the key place of this standard in the audit process and its complexity.
Theme C: A commitment to release alerts and positions on emerging issues that can challenge the use of the standards would sometime help to address complexity

3. You agree with the IAASB's proposed Framework for Activities, and the possible nature of such activities (see pages 11 and 12), as set out in Appendix 2 (see pages 19 and 20).

- **Proposed Framework for Activities.** Agree. See comments on themes A and C

4. You support the actions that have been identified in our detailed Work Plan for 2020–2021 (see pages 15 and 16). If not, what other actions do you believe the IAASB should prioritize?

- **Actions identified in the work plan 20-21.** Agree no further comments

5. There are any other topics that should be considered by the IAASB when determining its ‘information-gathering and research activities’ in accordance with the new Framework for Activities. The IAASB has provided its views on tentative topics to be included in its ‘information-gathering and research activities’ (see page 10).

No other topic to suggest.