

IAASB
International Auditing and Assurance Standards Board

Posted as comment on:
www.iaasb.org

8 January 2020

Subject: Response from FSR – danske revisorer (FSR – Danish Auditors) to the Exposure Draft of November 2019 concerning Proposed Amendments to the IAASB’s International Standards – Conforming Amendments to the IAASB International Standards as a Result of the Revised IESBA Code

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Dear Sir or Madam,

FSR – Danish Auditors is pleased to provide you with our response to IAASB's Exposure Draft of November 2019 concerning Conforming Amendments to the IAASB International Standards as a Result of the Revised IESBA Code.

Our only comment concerns the effective date. As appears from page 8, paragraph 12, in the Exposure Draft, the IAASB proposes that the conforming amendments become effective approximately 90 days after the approval of the due process by the Public Interest Oversight Board.


Even though the amendments are not significant, we believe that a period of 90 days is too short as we need to translate and correct all the ISAs. We would, therefore, suggest a longer effective date - at least 6 months or preferably even longer – 12 or 18 months.

If you need us to elaborate on the above comments, please contact Louise Nellemann at lnel@fsr.dk

Yours sincerely,



Tom Vile Jensen
Director



Louise Nellemann
Head of Technical Audit,
State Authorized Public Accountant