

IAASB
International Auditing and Assurance Standards Board

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1 July 2019

Subject: Response from FSR – danske revisorer (FSR – Danish Auditors) to the IAASB Consultation Paper on the Exposure Draft, International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements

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Dear Sir or Madam,

FSR – Danish Auditors is pleased to provide you with our response to IAASB's Consultation Paper on the Exposure Draft, International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements.

We support the views stated in the responses to ISQM1 ED submitted by Accountancy Europe and Nordic Federation of Public Accountants (NRF). We refer to those responses for our detailed answers to the questions stated in the invitation to comment.

Moreover, we refer to FSR - Danish Auditors' response to the overall explanatory memorandum.

For further elaboration of our comments, please contact Louise Nellemann at lne@fsr.dk

Yours sincerely,

Tom Vile Jensen
Director

Louise Nellemann
Head of Technical Audit,
State Authorized Public Accountant