

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 2, Engagement Quality Reviews

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 2, Engagement Quality Reviews.

We support the views stated in the responses to ISQM2 ED submitted by Accountancy Europe. 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 ln@fsr.dk

Yours sincerely,

Tom Vile Jensen
Director

Louise Nellemann
Head of Technical Audit,
State Authorized Public Accountant

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