



**The Institute of  
Chartered Accountants  
of Pakistan**

**HEAD OFFICE**

Technical Director  
IESBA  
New York, USA

October 31, 2012

**Subject: COMMENTS ON PROPOSED CHANGE TO THE DEFINITION OF “THOSE CHARGED WITH GOVERNANCE”**

Dear Sir,

The Institute of Chartered Accountants of Pakistan welcomes the opportunity to offer comments on the above mentioned Exposure Draft.

Please find enclosed the comments of the relevant Committee of the Institute for your perusal.

If you require any further clarification, please do not hesitate to contact us.

Yours faithfully,

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## **ICAP COMMENTS ON IESBA EXPOSURE DRAFT PROPOSED CHANGE TO THE DEFINITION OF “THOSE CHARGED WITH GOVERNANCE”**

### **Request for Specific Comments**

The IESBA would welcome views on the following questions:

1. Do respondents agree with the proposed change to more closely align the definition of “those charged with governance” to the definition contained in ISA 260, *Communication with Those Charged with Governance*?

**Answer: Agreed**

2. Do respondents agree that in each case as noted in the Exposure Draft, communication to “those charged with governance or a subgroup thereof” would be appropriate?

**Answer: Agreed**