

**IAASB**

**3<sup>rd</sup> February, 2014**

***To whom it may concern,***

***The Institute of Certified Public Accountants in Ireland welcomes the opportunity to comment on:***

**“ IAASB’s Proposed Strategy for 2015-19 and Proposed Work Program for 2015-2016 ”**

We welcome the IAASB’s acknowledgement of the need to tailor their actions to the sizes of entities.

If you have any questions on the above please do not hesitate to contact me.

Yours sincerely,

Cormac Fitzgerald  
Chairperson  
SMP/SME Committee