

**ICAEW South West Technical Advisory Committee**

**Subject:** IESBA, Improving the structure of the code of ethics

**Contact:** Rob Tough, PKF Francis Clark

Generally the thoughts of the committee are consistent with those raised by the ICAEW's response under separate comments. The request for specific comments raised in Vii paragraph 26 are as follows:

**No 1 - Have the proposals resulted in any unintentional changes to meaning:**

We did not identify any unintentional changes to meanings, ultimately this will be tested in practice.

**2 - Are the proposals consistent with the key elements of restructuring?**

Yes the proposals appear to be broadly consistent with the bullets. The newly structured code is a reasonable read with sections becoming standalone aiding the reader to pinpoint relevant sections as needed.

**3 – This deadline has passed**

**4 - Do we agree with proposed effective date**

We acknowledge that not all jurisdictions are the same as our own and some may need longer to adapt however the effective date does seem quite away in the future. Our opinion is that it should be as soon as practical.