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REF: Comments ISA 315 (Revised)

Dear Colleagues,

I want to comment on ISA 315 (Revised), in the following aspect:

Last year, COSO ERM 2017 was released and renamed the components of the internal control system and extended its new related principles. For example, control environment was changed into Governance and Culture.

In this way, I want to suggest an alignment of ISA 315 (Revised) with COSO ERM 2017 terminology used in this updating of the internal control framework, in order to speak the same language and facilitate the study of both works.

Cordially yours,

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