

Denise Silva Ferreira Juvenal

[rio1042370@terra.com.br](mailto:rio1042370@terra.com.br)

Accountant

Commentary individual

Rio de Janeiro / Brazil

Sir

Chair and Steering Committee

Technical Manager

International Ethics Standards Board for Accountants

International Federation of Accountants

Ken Siong IESBA Technical Director at [kensiong@ethicsboard.org](mailto:kensiong@ethicsboard.org)

23 August, 2014

**Proposed Changes to Certain Provisions of the Code Addressing  
Non-Assurance Services for Audit Clients**

I'm Denise Juvenal this is pleased to have the opportunity to comment on this consultation Proposed Changes to Certain Provisions of the Code Addressing Non-Assurance Services for Audit Clients. This is my individual commentary for IFAC/IESBA - International Ethics Standards Board for Accountants, I agree with this proposal.

**Guide for Respondents**

The IESBA welcomes comments on all matters addressed in the Exposure Draft. Comments are most helpful when they refer to specific paragraphs, include the reasons for the comments, and, where appropriate, make specific suggestions for any proposed changes to wording. When a respondent agrees with proposals in this Exposure Draft (especially those calling for change in current practice), it will be helpful for the IESBA to be made aware of this view.

**Request for Specific Comments**

The IESBA would welcome views on the following questions:

## ***Emergency Provisions***

### **1. Are there any situations that warrant retention of the emergency exceptions pertaining to bookkeeping and taxation services?**

In relation this Exposure Draft there are not situations that warrant retention of the emergency exceptions pertaining to bookkeeping and taxation services. However, I understand that some discussions can impact this proposal in the future as follows: the Fair Value Measurement<sup>1</sup>, Audit Quality<sup>2</sup>, Auditor Reporting<sup>3</sup>, Integrated Reporting<sup>4</sup> and COSO<sup>5</sup>, I suggest for the Board, if agrees, observe the results of these discussions.

## ***Management Responsibilities***

### **2. Does the change from “significant decisions” to “decisions” when referring to management responsibilities (paragraph 290.162) enhance the clarity of a management responsibility?**

Yes, I think that the change from “significant decisions” to “decisions” in the paragraph 290.162 enhance the clarity of a management responsibility.

### **3. Are the examples of management responsibilities in paragraph 290.163 appropriate?**

Yes, I think that the examples of management responsibilities in paragraph 290.163 are appropriate.

### **4. Are there any challenges in understanding and applying the prerequisite set out in paragraph 290.165 for non-assurance services that should be considered?**

I think that there are not challenges in understanding and applying the prerequisite set out in paragraph 290.165 for non-assurance services that should be considered in this exposure draft.

### **5. Will the enhanced guidance assist engagement teams to better meet the requirement of not assuming a management responsibility?**

---

<sup>1</sup>[http://pcaobus.org/Standards/Documents/SCP\\_Auditing\\_Accounting\\_Estimates\\_Fair\\_Value\\_Measurements.pdf](http://pcaobus.org/Standards/Documents/SCP_Auditing_Accounting_Estimates_Fair_Value_Measurements.pdf)

<sup>2</sup><https://www.ifac.org/auditing-assurance/focus-audit-quality>

<sup>3</sup><https://www.ifac.org/auditing-assurance/auditor-reporting-iaasbs-1-priority>

<sup>4</sup><http://www.theiirc.org/crd/>

<sup>5</sup><http://www.coso.org/documents/FINAL%20News%20Release%20--%20How%20Frameworks%20Improve%20Organizational%20Performance%20and%20Governance%20--%2002%2010%2014.pdf>

I think that in relation enhanced guidance assist engagement teams to better meet requirement of not assuming a management responsibility, the IFAC/IESBA needs to observe the internal control in the organization (public or private) for does not have problems in relation the application of this proposal.

I suggest for the Board, if agrees, that observes what is the responsibility of team and management in relation a new standards about fair value measurement, I do not know if have impact for these activities.

**6. Does the relocation of the guidance pertaining to administrative services into its own subsection provide greater clarity?**

I think that the relocation of the guidance pertaining to administrative service into its own subsection provide greater clarity.

***Routine or Mechanical***

**7. Does the proposed guidance on “routine or mechanical” clarify the term, or is additional guidance needed?**

I understand that proposed guidance on “routine or mechanical” clarify the term. I think that do not need additional guidance.

**8. Is the meaning and identification of source documents sufficiently clear, taking into account documents that may be generated by software?**

The meaning and identification of source documents sufficiently clear, taking into account documents that may be generated by software.

***Section 291***

**9. Do the changes proposed to Section 291, specifically the additional requirements to proposed paragraph 291.146, enhance the clarity of a management responsibility?**

Yes, The changes proposed to Section 291, specifically the additional requirements to proposed paragraph 291.146, enhance the clarity of a management responsibility.

**10. Are the examples of management responsibilities in paragraph 291.144 appropriate?**

Yes, the examples of management responsibilities in paragraph 291.144 are appropriate.

**11. Does the relocation of the guidance pertaining to administrative services provide greater clarity?**

Yes, The relocation of the guidance pertaining to administrative services provide greater clarity.

**Request for General Comments**

In addition to the request for specific comments above, the IESBA is also seeking comments on the matters set out below:

- (a) *SMPs*—The IESBA invites comments regarding the impact of the proposed changes for SMPs, especially the changes regarding management responsibilities.**

I think that is very important the IESBA makes integration with SMPs for to verify the impact of the proposed changes for SMPs, especially the changes regarding management responsibilities.

- (b) *Preparers (including SMEs), and users (including regulators)*—The IESBA invites comments on the proposed changes from preparers (particularly with respect to the practical impacts of the proposed changes), and users.**

I understand that the IESBA needs to work together with Prepares (including SMEs) and users (including regulators and key international regulators) with respect to the practical impacts of the proposed changes and users.

- (c) *Developing Nations*—Recognizing that many developing nations have adopted or are in the process of adopting the Code, the IESBA invites respondents from these nations to comment on the proposed changes, in particular, on any foreseeable difficulties in applying them in a developing nation environment.**

I observe that this discussion is very important for Developing Nations for identify the implementation and application of this proposal around the world.

**(d) *Translations***—Recognizing that many respondents may intend to translate the final changes for adoption in their own environments, the IESBA welcomes comment on potential translation issues respondents may note in reviewing the proposed changes.

I understand that the countries need to participate for Translations for this proposal.

**(e) *Effective Date***—The IESBA proposes that the effective date for the changes will not be less than 12 months after issuance of the final changes. Earlier application would be permitted. The IESBA welcomes comment on whether this minimum period would be sufficient to support effective implementation of the changes.

I agree with the Effective Date for the IESBA proposes that the effective date for the changes will not be less than 12 months after issuance of the final changes.

Thank you for opportunity for comments this proposal, if you have questions do not hesitate contact to me, [rio1042370@terra.com.br](mailto:rio1042370@terra.com.br).

Yours,

Denise Silva Ferreira Juvenal

[rio1042370@terra.com.br](mailto:rio1042370@terra.com.br)

5521993493961