

31 October 2012

International Ethics Standards Board for Accountants (IESBA)

Email: [janmunro@ifac.org](mailto:janmunro@ifac.org)

Dear Sir

**SAICA SUBMISSION ON THE PROPOSED CHANGE TO THE DEFINITION OF  
“THOSE CHARGED WITH GOVERNANCE”**

In response to your request for comments on the *Proposed Change to the Definition of “Those Charged with Governance”*, attached is the comment letter prepared by The South African Institute of Chartered Accountants (SAICA).

We thank you for the opportunity to provide comments on this document.

Please do not hesitate to contact us should you wish to discuss any of our comments.

Yours sincerely,

**Ashley Vandiar**  
**Project Director – Assurance and Members’ Advice**

**RESPONSE TO REQUEST FOR SPECIFIC COMMENTS**

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?*

**Response:** yes, we do agree with the proposed change.

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?*

**Response:**

No, we do not agree. This is extremely repetitive, and it is also distracting. We propose that the words "or a subgroup thereof" be included in the Definition of "Those charged with governance".

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