



Mr. Ken Siong
IESBA Technical Director
IFAC

Dear Mr. Siong:

In connection with the Exposure Draft “Proposed Revisions Pertaining to Safeguards in the Code-Phase 2 and Related Conforming Amendments”, the Professional Ethics Commission (PEC) of the Mexican Institute of Public Accountants (IMCP) has the following comments:

Section 600, Provision of Non-Assurance Services to an Audit Client

1. Do the respondents support the proposal in Section 600? If not, why not?

The PEC supports the proposal to extend the scope of the prohibition on recruiting services as described in paragraph 25(h) above to all audit client entities.

In addition, the PEC believes that IESBA should propose to extend the scope of the prohibition on providing *Accounting and Bookkeeping Services* described in *Subsection 601* since these kind of services indeed create, not “might create”, a self-review threat.

Section 950, Provision of Non-Assurance Services to an Assurance Client

2. Do the respondents support the proposals in Section 950? If not, why not?

The PEC supports the proposals in Section 950.

The PEC has no comments on additional *Examples of Safeguards or Conforming Amendments Arising from the Safeguards Project*.

Sincerely yours,

/ Mario Arregoytia G /

Mario Arregoytia-García

President of the Professional Ethics Commission

Mexican Institute of Public Accountants

Mexico City

20th April 2017