



15 August 2014

File Ref: OW/XGF/2-0004

The International Ethics Standards Board for Accountants
529 Fifth Avenue, 6th Floor
New York, NY 10017
United States of America

Dear Members of the International Ethics Standards Board for Accountants

**IESBA EXPOSURE DRAFT – PROPOSED CHANGES TO CERTAIN PROVISIONS OF THE CODE
ADDRESSING NON-ASSURANCE SERVICES TO AUDIT CLIENTS**

Thank you for the opportunity to provide comments on the IESBA Exposure Draft – *Proposed Changes to Certain Provisions of the Code Addressing Non-Assurance Services to Audit Clients* (the Exposure Draft).

We agree with the changes proposed in the Exposure Draft and have no specific comments to make. The changes are consistent with the standard of independence expected of auditors working for the Auditor-General of New Zealand.

If you have any questions about our submission, please contact either myself or Roy Glass (roy.glass@oag.govt.nz).

Yours sincerely

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