

2. (untitled)

1. From which perspective are you providing this feedback? [* Required where indicated]

Representative of an IFAC member body

Please provide the following contact information:

First Name

Irena

Last Name

Liskarova

Job Title/Role

President

Email Address

kacr@kacr.cz

Organization Name (if applicable)

The Chamber of the Auditors of the Czech Republic

2. In which country or jurisdiction do you or your organization work or serve? (If international, please indicate so; if a region of the world, please indicate which region)

If country, please select country?

Czech Republic

OR if a region of the world, please indicate which region:

OR if international, please indicate by ticking the box:

3. (untitled)

B.1 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

no further comments

B.2 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

no further comments

B.3 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

We believe that the Code may recognize and strengthen the relation of ethics towards subjects that currently do not fit the definition of public interest entity nevertheless are significant to the economy of the country (e.g. due to its size or dominant position).

B.4 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

no further comments

B.5 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

no further comments

B.6 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

no further comments

B.7 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

no further comments

B.8 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

no further comments

B.9 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

no further comments

4. (untitled)

B.10 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

no further comments

B.11 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

no further comments

B.12 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

no further comments

B.13 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

no further comments

Are there any trends, developments or issues not otherwise covered in this section that you would rank in your top six priorities? If so, please explain why.

no further comments

Please rank your top six priorities among items B.1 to B.13 above (1 being highest and 6 being lowest).

1. B.11 Definitions and descriptions of terms
2. B.2 Emerging or newer models of service delivery
3. B.1 Trends and developments in technology and innovation
4. B.13 Meaning of public interest in the global context
5. B.7 Communication with those charged with governance
6. B.8 Documentation

5. (untitled)

C.1 Do you have any comments on any of the above activities or initiatives? In particular, do you believe any of them should not be a strategic priority for the IESBA and, if so, why? Please be as specific as possible.

no further comments

C.2 Are there any specific activities or initiatives you believe the IESBA should undertake to promote further adoption and more effective implementation of the Code? If so, please explain why.

no further comments

6. (untitled)

D.1 Are there any particular matters you believe the IESBA should consider in relation to any one of these pre-existing commitments? Please be as specific as possible and explain your reasoning.

no further comments

7. (untitled)

Section E: Any Other Strategic Matters

E.1 Are there any other matters of strategic importance not covered elsewhere in this survey or your earlier responses that you believe the IESBA should consider as it positions the Code for 2025? Please be as specific as possible.

no further comments

8. (untitled)

3. Please confirm that you have completed all your responses?

Yes