

Survey on Proposed ISSA 5000, *General Requirements for Sustainability Assurance Engagements*

Introduction

This survey is intended to obtain insights on certain matters addressed in the Exposure Draft of proposed International Standard on Sustainability Assurance TM (ISSA) 5000, *General Requirements for Sustainability Assurance Engagements* (ED-5000). The International Auditing and Assurance Standards Board (IAASB) issued ED-5000 for public comment in August 2023.

The survey is primarily targeted toward obtaining the views of stakeholders who may not ordinarily respond to IAASB consultations, including:

- Management and others with responsibility for preparing sustainability information, and those with the oversight of its preparation, such as audit committees or other governance bodies.
- Users of the sustainability information, including investors and other providers of capital, non-governmental organizations (NGOs) and sustainability interest groups.
- Sustainability reporting standard-setters (i.e., bodies responsible for the development of reporting frameworks and criteria used in preparing sustainability information).
- Members of the academic community.

Respondents to this survey will benefit from reading [ED-5000](#) and the accompanying [Explanatory Memorandum \(EM\)](#) to inform their responses to the survey questions. However, respondents to this survey are not expected to complete the Response Template as described on page 3 of the EM.

This survey has the following sections:

- **Part 1: Demographic Information.**
- **Part 2: Survey Questions.**

The survey includes 10 targeted questions. Your responses will contribute global insights to the IAASB as part of the consultation on ED-5000.

All individual responses are confidential and will not be attributed to you. The survey responses, whether complete or partial, will be aggregated and overall results summarized based on geographical area and stakeholder group. These results will be considered by the IAASB along with other feedback on the proposals for purposes of finalizing proposed ISSA 5000.

The survey will be open until December 1, 2023.

Part 1: Demographic Information

(Please note that questions with a "*" requires an answer in order to proceed with the survey)

1. In what country or jurisdiction are you located?

France

2. To which stakeholder group do you belong or best represents your responses? (Choose only one) *

- Preparer of Sustainability Information
- Those Charged with Governance
- Investor, Analyst or Other User of Sustainability Information
- Sustainability Reporting Standard-Setter
- Academia
- **Other**

- If "Other", please specify. *

The French Insurance Federation (France Assureurs) represents 280 insurance and reinsurance companies operating in France, representing accounting over 99% of the French insurance market.

Our members have both significant experience as preparer of Sustainability information and as user of Sustainability information in the context of their investor activity.

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Part 2: Survey Questions

What is the IAASB's aim in issuing [ED-5000](#)?

Sustainability reporting has quickly become a matter of global importance and stakeholders are increasingly demanding assurance on sustainability information. The IAASB developed ED-5000 in response to the public interest need for a timely standard that supports the consistent performance of quality sustainability assurance engagements. ED-5000 is principles-based, but with sufficient specificity to drive consistency in the conduct of sustainability assurance engagements for all entities, regardless of size and complexity. It was developed on the basis that it can be applied for:

- *All sustainability topics (e.g., climate, labor practices, biodiversity) and aspects of topics (e.g., risks and opportunities, governance, metrics and key performance indicators)*
- *All mechanisms for reporting of sustainability information (e.g., a stand-alone sustainability report, inclusion in an annual report or an integrated report)*
- *Sustainability information prepared in accordance with a recognized reporting framework or any other suitable criteria*
- *All intended users, whether concerned with the impacts of the entity on the environment, society, economy or culture, or the impacts of sustainability matters on the entity*
- *Limited and reasonable assurance engagements*

Use by all assurance practitioners, whether professional accountants or non-accountant assurance practitioners (i.e., profession agnostic)

Additional information for reference: [Explanatory Memorandum](#), paragraphs 2-4, 13-14

Global Baseline Standard for Assurance Engagements on Sustainability Information (Question 1)

1. Do you agree that it is important for ED-5000 to be capable of being applied for each of the items listed above to provide a global baseline for sustainability assurance engagements?

Overall View:

- Yes
- No
- Undecided
- No View

[If No] Please indicate which of the items listed above are, in your view, not important for ED-5000 to address and why. *

Please also share any specific views you may have, and be as specific as possible about how ED-5000 should address each of the individual items above and whether it does so.

■ All sustainability topics

The scope of the IAASB proposed standard is clear, including the distinction to the International Standard on Assurance Engagements (ISAE) 3410, Assurance Engagements on Greenhouse Gas Statements. The IAASB recognized that in many cases a greenhouse gas (GHG) statement may be included with other sustainability information, and the practitioner may or may not be providing a separate conclusion on the GHG statement.

Overall we believe that the proposals made for the audit of sustainability reports, which are based on financial reporting practices, are robust.

However France Assureurs regrets that the proposed standard doesn't completely fit for sustainability reporting audit purpose as it does not seem to take sufficient account of the differences between sustainability and financial reporting.

Scope, time horizons and key assumptions may vary between financial and sustainability reporting because of the difference in the nature of the two exercises.

Indeed, with regard to ESG matters and especially environmental issues, time horizons may be significantly longer than the ones considered in financial reporting for strategic planning.

Furthermore, methodologies on sustainability information are at a very preliminary stage and with insufficient concrete data. The levels of maturity regarding ESG topics may vary significantly between sectors and undertakings and the comparability between them will be affected.

Information will most likely be estimated, with an important judgemental aspect and with certain level of uncertainty in the first place.

In addition, companies are struggling to recruit the appropriate talent and pool expertise to cope with the ever increasing and fast evolving sustainability reporting requirements.

On the other hand, financial reporting is a very mature universe with well-established metrics and methodologies.

Therefore, it is important that auditors consider the entity's maturity in sustainability reporting when applying their 'expert judgement' and consider the regulatory environment when assessing companies' maturity in producing sustainability reports.

In this context, auditors should thus acknowledge that it will take several years to reach a comparable equivalent level of maturity on sustainability reporting to the financial reporting one. Therefore, we suggest a more proportionate approach for the diligence in the context of limited assurance.



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■ All mechanisms for reporting

Consistency between requirements on estimates projected information changes in methodology and subsequent events is key.

As explained above, given the lack of maturity regarding the nature of sustainability reporting, the use of approximations and estimations is pivotal to progressively gain knowledge on methodologies and metrics that will thus enhance the quality of the sustainability reporting in the long run.

In this context, changes in methods should not be regarded as a seldom occurrence as it may be the case in financial reporting. In particular, the requirements to consider changes in methodologies and estimates from prior periods should be clarified, and not cause undue burden.

Such risk could prevent undertakings from exploring and launching new sustainable initiatives or projects. Indeed, reporting should remain a transparency exercise aimed at reflecting the actions taken by entities. It should reflect the efforts made to carry a real change in mindsets and business models towards a low-carbon future.

In addition, it might be challenging to provide information that is completely neutral and accurate in the first place because of the constantly evolving methodologies and data uncertainties, especially regarding forward-looking information, it might be difficult to meet requirements 'first time right' considering the challenges caused by sustainability-related data.

In conclusion, considering the immature state of sustainability reporting and the fact this is still today a fast-evolving field, the IAASB should reconsider the list of examples of subsequent event laid out in paragraph A427 of the application guidance to avoid creating disproportionate post closure procedures and create inconsistencies with the requirements on estimates and forward-looking information.

■ Any suitable criteria

■ All intended users

■ Limited and reasonable assurance engagements

The differences between limited and reasonable assurance requirements are clear in the standard. However, Insurance Europe regrets that it doesn't sufficiently take into account that sustainability reporting is an immature and fast evolving field.

With regards to the verifiability of the sustainability-related information. It may be difficult to cope with significant data uncertainties as methodologies are still under development. A structural difficulty is also related to the time horizons to consider on ESG issues: very long term. Those are key especially on environmental matters linked to significant uncertainties and approximations on quantitative aspects. Thus, the verifiability of sustainability information is mainly linked to its related subject.

Sustainability reporting is still being developed, and it is expected that methodologies are going to evolve. Assurance procedures on those changes need to recognize this fast-paced environment. Auditors should thus acknowledge that it will take several years before an equivalent level of maturity is reached on sustainability reporting compared to financial reporting. Therefore, we suggest a more proportionate approach for the diligence in the context of limited reviews.

■ Use by all assurance practitioners



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Relevant Ethical Requirements and Quality Management Standards (Question 2)

ED-5000 is based on two fundamental premises:

- The members of the engagement team are subject to the provisions of the International Ethics Standards Board for Accountants’ International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) related to assurance engagements, or other professional requirements, or requirements in law or regulation, that are at least as demanding.
- The practitioner who is performing the engagement is a member of a firm that is subject to International Standard on Quality Management (ISQM) 1, or other professional requirements, or requirements in law or regulation, regarding the firm’s responsibility for its system of quality management, that are at least as demanding as ISQM 1.

The concept of ‘at least as demanding’ is not new for assurance practitioners familiar with the IAASB’s assurance standards as it currently exists in ISAE 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information.

Law, regulation or professional requirements in a jurisdiction may specify relevant ethical requirements or requirements relating to quality management to be applied in the conduct of assurance engagements and may provide guidance about what constitutes ‘at least as demanding’ for the IESBA Code and the ISQMs.

Why is this important?

Sustainability assurance engagements will be performed by assurance practitioners with a wide range of skills and competencies. Quality management within firms that perform these assurance engagements, and compliance with ethical principles, including independence requirements, are widely recognized as being in the public interest and an integral part of high-quality assurance engagements. Therefore, when a practitioner performs a sustainability assurance engagement in accordance with ED-5000, it is important

Additional information for reference: [Explanatory Memorandum](#), paragraphs 23-26
[ED-5000](#), paragraphs 5-6, A4-A9, A44-A48, A53-A56

to recognize that the requirements in the proposed standard reflect these fundamental premises.

2. In your view, is the concept of ‘at least as demanding’ clear?

Overall View

- Yes
- No
- Undecided

[If No] If not, how might the IAASB address this? *

Please also share your specific views, if any, about why the fundamental premises in ED-5000 are important.

The standard is sufficiently clear.

Terminology –Sustainability Matters, Sustainability Information and Disclosures (Question 3)

Sustainability matters - Environmental, social, economic and cultural matters, including:

- (i) The impacts of an entity’s activities, products and services on the environment, society, economy or culture, or the impacts on the entity, and*
- (ii) The entity’s policies, performance, plans, goals and governance relating to such matters.*

In the IAASB proposals, sustainability-related information (‘sustainability information’) is information about sustainability matters. The term ‘sustainability matters’ is difficult to define given the different uses and descriptions in sustainability reporting standards and numerous other sources.

Similarly, sustainability reporting frameworks may refer to or describe ‘disclosures’ about sustainability information in different ways. Regarding the specific disclosures that may be required, reporting frameworks may address different topics (e.g., climate, biodiversity, labor practices, human rights) and aspects of those topics (e.g., governance, metrics, risks and opportunities). The IAASB’s proposals refer to disclosure(s) as the specific information provided by an entity about an aspect of a topic (e.g., disclosures about an entity’s governance practices related to climate). Disclosures can be in various forms (qualitative information or quantitative information) and may be limited to a single paragraph or table or may span multiple pages in a sustainability report or other reporting mechanism.

ED-5000 is intended to be framework neutral – in other words, capable of being used for sustainability information prepared under any established framework or other suitable criteria. Therefore, the definitions in ED-5000 are intentionally broad in order to be reflective of the current sustainability environment and the concepts embedded in various sustainability reporting frameworks..

Additional information for reference: [Explanatory Memorandum](#), paragraphs 27-36
[ED-5000](#), Appendix 1

3. Do you agree with the terminology for sustainability matters, sustainability information and disclosures in ED-5000?

Overall View

- Yes
- No
- Undecided
- No View

[If No] If not, what suggestions do you have to make it clearer? *



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Please also provide your specific suggestions or views about:

Sustainability matters

Overall, the definitions of sustainability information and sustainability matters are clear. The definition of sustainability matters includes a reference to the entity's policies, performance, plans, goals and governance relating to such matters which some members have been reporting on already.

The move to sustainability which is broader than ESG due to the inclusion of 'cultural' matters may allow for easier alignment to any new sustainability disclosure standards.

We would like to bring attention to the difficulty of assessing the materiality of social issues due to the absence of a common definition and a shared social framework at international level, as well as the lack of concrete and qualitative data.

Sustainability information

Disclosures

The Entity's 'Materiality Process' and the Notion of 'Double Materiality' (Questions 4 and 5)

Materiality plays a critical role under the IAASB proposals. Entities make materiality judgements to focus their reporting on sustainability-related information that is useful to the primary users of that information. In deciding whether to accept or continue a sustainability assurance engagement, ED-5000 requires the practitioner to obtain a preliminary knowledge of the engagement circumstances, including an understanding about the sustainability information the entity expects to report. In doing so, the practitioner may consider whether management has applied an appropriate process regarding the disclosure of material information. This process may be referred to as the entity's 'materiality process,' or 'materiality assessment,' among other terms, and is critical to determining whether the disclosures comply with the reporting framework or other suitable criteria.

The entity's 'materiality process' also may be relevant to the practitioner's determination of the appropriateness of the scope of the proposed assurance engagement. One of the preconditions to accepting or continuing a sustainability assurance engagement is whether the engagement exhibits a rational purpose. An engagement may not have a rational purpose if the scope of the engagement includes only part of the sustainability information expected to be reported, and that would be misleading to users.

How does the standard consider 'double materiality?'

Some reporting frameworks require 'double materiality' to be applied in preparing the sustainability information to assist decision-making by intended users. Intended users may be interested in the impacts of sustainability matters on the entity, the impacts of the entity on sustainability matters, or both. When intended users are interested in the 'two-way' impacts, this can be referred to as double materiality. However, the criteria may not require consideration of, and certain users may not be focused on, both perspectives. Therefore, the notion of double materiality is not always relevant to every sustainability assurance engagement.



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The requirements of the reporting framework related to the entity’s ‘materiality process’ provide a frame of reference for the assurance practitioner’s consideration of materiality. However, it is not the same as the practitioner’s materiality, which is used in developing the approach to the assurance engagement and when evaluating whether the sustainability information is free from material misstatement. If the notion of double materiality is relevant to the engagement, the practitioner will apply that ‘lens’ in considering whether a misstatement may be material to users of the sustainability information.

Additional information for reference:
[Explanatory Memorandum](#), paragraphs 49-55, 59-60, 68

4. Do you agree with the way in which ED-5000 addresses the entity’s ‘materiality process’?

Overall View

- Yes
- No
- Undecided
- No View

[If No] **If not, what approach would you suggest? ***

Provide your specific views, if any, about the approach for addressing the entity’s ‘materiality process.’

5. Do you agree that ED-5000 appropriately addresses the notion of ‘double materiality’ in a framework-neutral way?

Overall View *

- Yes
- No
- Undecided
- No View

[If No] **If not, what do you propose and why?**

Provide your specific views about how ED-5000 addresses or should address the notion of ‘double materiality.’

The ED appropriately addresses the notion of ‘double materiality’ in a framework-neutral way where it is relevant. This will be on a case-by-case basis since double materiality may not always be applicable to the sustainability information based on the disclosure framework used (for instance ISSB vs ESRS).

Fraud (Including 'Greenwashing') (Question 6)

Stakeholders encouraged the IAASB to consider and address the topic of fraud (including 'greenwashing') in ED-5000. Many noted that the preparation and reporting of sustainability-related information, and the related system of internal control, are continuing to develop and in many cases are less mature than for historical financial information. This may increase the susceptibility of the sustainability information to misstatements due to fraud, particularly when there are pressures for management to meet publicly announced targets or goals.

ED-5000 notes that misstatements of sustainability information can arise from error or fraud, may be qualitative or quantitative, and include omitted information or information that obscures the presentation of the disclosures. ED-5000 also includes requirements for the practitioner to:

- *Maintain professional skepticism throughout the engagement, recognizing the possibility that a material misstatement due to fraud could exist.*
- *Have discussions with the engagement team (specifically the engagement leader and other key members of the engagement team, and any key external experts used by the practitioner) about the susceptibility of the disclosures to material misstatement, whether due to fraud or error.*
- *Respond appropriately to actual or suspected fraud identified during the engagement.*
- *Consider whether identified misstatements, either individually or in the aggregate, maybe due to fraud and respond appropriately if there are indicators that there may be material misstatements due to fraud.*
- *Evaluate the implications on the engagement when indicators of possible management bias are identified. When there is an intention to mislead, management bias is fraudulent in nature.*

The application material in ED-5000 notes that complexity, judgement, change, uncertainty, or susceptibility to misstatement due to management bias or fraud could give rise to material misstatement of the disclosures and thus result in the susceptibility of the disclosures to material misstatement, whether due to fraud or error. Examples of misstatements due to fraud in sustainability information are also

Additional information for reference:

[Explanatory Memorandum](#), paragraphs 108-110

provided.



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6. Do you agree that ED-5000 appropriately addresses the topic of fraud (including ‘greenwashing’) by focusing on the susceptibility of the sustainability information to material misstatement, whether due to fraud or error?

Overall View *

- Yes
- No
- Undecided
- No View

[If No] **If not, why and what suggestions do you have? ***

Provide your specific views or suggestions, if any, for improving the focus on fraud (including ‘greenwashing’) in ED-5000.

Overall, we believe that sustainability reporting should remain a transparency exercise aimed to reflect the actions taken by entities and the efforts made to carry a real change in mindsets and business models towards a low-carbon future.

Although we agree on the definition of fraud under paragraph 17 of the proposed IASSB standard, which recognizes that fraud results from an intentional action of management, we regret that the application guidance (A296) presents an extended definition of what would constitute ‘fraud’.

In the examples given, immature systems of internal control over sustainability reporting, aggressive or overly optimistic internal or external goals may constitute fraud.
 We believe that those examples are overreaching and should not form part of the application guidance, as they do not include the notion of intentionality.

Greenwashing, for which various definitions are being developed across jurisdictions, should not be confused with fraud nor with forgery. In our opinion, ‘greenwashing’ should only be likely to constitute fraud when applied to sales, marketing or advertising techniques in which misleading environmental arguments are intentionally being used to convince consumers to buy goods or use a certain service. Legally required documents produced by the company should not constitute greenwashing.

Regarding the lack of maturity of sustainability reporting this interpretation could prevent undertakings from exploring options to launch new sustainable initiative or project considering risk litigation.

The auditors should also be mindful of the principle of legal certainty which is paramount to ensure financial stability. Notably we believe that auditors should only be required to characterize as fraud facts that would be likely to constitute a criminal legal offence, under the national law of the country where the auditors are accredited/certified. Otherwise, there would be a risk of inconsistencies between the findings of the auditor’s report on fraud and the facts that could be reported to the authorities for fraud.

Communication with Those Charged with Governance (Question 7)

As a principles-based standard, ED-5000 requires the practitioner to determine whether, pursuant to the terms of the engagement and other engagement circumstances, any significant matters have come to the attention of the practitioner to be communicated with management, those charged with governance or

Additional information for reference:

[Explanatory Memorandum](#), paragraphs 111-112

others. Application material provides examples of significant matters that may be appropriate to communicate.

Given the evolving nature of sustainability assurance engagements and the different topics and aspects of topics that may be disclosed by the entity, the IAASB decided not to prescribe a list of matters for the practitioner to communicate with those charged with governance. However, the IAASB is interested in the views of respondents regarding such communication, including examples of types of matters that may be communicated.

7. Do you support the high-level requirement in ED-5000 regarding communication with management, those charged with governance and others, with the related application material on matters that may be appropriate to communicate?

Overall View *

- Yes
- No
- Undecided
- No View

[If No] **If not, what do you propose and why? ***

Provide your specific views or suggestions, if any, about matters to communicate with those charged with governance, management and others.

Overall, we agree with requirements in ED 5000 regarding communication with management. However we regret that it doesn't take sufficiently into account the level of maturity of sustainability reporting, at least in the early years. In particular the application guide (A137) requires reporting to the management board any concerns related to management's use of the work of an expert or information obtained from external sources or expert assessment.

In particular, for certain ESG themes, companies will have to rely on the work of an expert or on information obtained from external sources. However, assessing the relevance of information obtained in this way could prove difficult for companies.

The Practitioner's Assurance Report (Questions 8 and 9)

The importance of clarity and transparency in the assurance practitioner's report is often cited by users of sustainability information. In the IAASB's ongoing outreach, stakeholders frequently raise issues such as clarifying the level of assurance obtained for users of the assurance report, the scope of the assurance engagement and the importance of consistency to enable comparability between reports. It is also noted that there is a heightened need for communication by the assurance practitioner in the assurance report to meet the information needs of the intended users in a reporting environment that is evolving and maturing,



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reinforcing the need for flexibility and the option of long-form reporting.

The reporting requirements in ED-5000, and the illustrative report examples, were based on the requirements in ISAE 3000 (Revised) and ISAE 3410. However, the IAASB's post-implementation review (PIR) of its auditor reporting standards indicated some demand from stakeholders for considering changes to assurance reports to align with the auditor's report on an audit of financial statements. This included putting the practitioner's conclusion first followed by the basis for that conclusion, a statement about independence and other ethical responsibilities, and requiring the name of the engagement leader (for listed entities). Feedback suggested that this would help to enable consistency across audit and assurance reports, particularly for reports on the same entity.

The IAASB also discussed whether ED-5000 should require, or allow for, the communication of 'key sustainability assurance matters' (a concept equivalent to key audit matters in a financial statement audit for listed entities). The IAASB acknowledged the potential public interest benefits of such communication but also noted concerns expressed by stakeholders in the auditor reporting PIR, including that users may perceive a greater level of assurance than is intended (particularly in a limited assurance report), and that costs may outweigh benefits for assurance engagements. As a result, the IAASB decided not to address 'key sustainability assurance matters' in ED-5000. Instead, the IAASB will consider this in a future ISSA.

Additional information for reference: [Explanatory Memorandum](#), paragraphs 116-131
[ED-5000](#), Appendix 2 (illustrative assurance reports)

8. Do you agree that the requirements in ED-5000 will drive reporting on sustainability assurance engagements that meets the information needs of intended users?

Overall View *

- Yes
- No
- Undecided
- No View

[If No] If not, please be specific about any matters that should not be required to be included in the assurance report, or any additional matters that should be included. *

Specific views about whether the ED-5000 reporting requirements will drive reporting that meets the information needs of intended users.

9. Do you agree with not addressing 'key sustainability assurance matters' in ED-5000, and instead having the IAASB consider this in a future ISSA?

Overall View *

- Yes
- No
- Undecided
- No View

[If No] If you do not agree with the IAASB's approach (i.e., support addressing 'key sustainability assurance matters' in ED-5000), what do you propose and why? *



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Specific views in support of not addressing 'key sustainability assurance matters' in ED-5000.

Other Matters

10. Are there any other matters for which you wish to provide comments, or that the IAASB should consider in finalizing ED-5000? If so, please be specific about the matter(s) and whether you agree with the approach taken in ED-5000 and why. If you disagree with the approach taken, please indicate why and provide suggestions for how to improve or clarify the approach. *

- Yes
- No

[If Yes]

Other Matters

Over the past years, European Insurers have been subject to numerous sustainable finance regulations stemming from the EC's sustainable finance agenda and from international sustainability reporting initiatives.

Considering the immature state of sustainability reporting and the fact this is still today a fast-evolving field, the IAASB should reconsider the list of examples of subsequent event laid out in paragraph A427 of the application guidance to avoid creating disproportionate post closure procedures, in particular the mention of 'Changes to relevant legislation or regulations.'

Matter 1 *

Overall view on the approach to the matter in ED-5000 *

- Agree
- Disagree

Specific comments about why you agree or disagree, and if you disagree, suggestions for clarifying or improving the approach.*

Any more matters? *

- Yes
- No

[If Yes]

Other Matters

Matter 2 *

[Repeats as above]