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1	CFA Institute	While not commenting specifically on the importance of each of the agenda topics, we feel that the IAASB has identified the proper priorities. We confirm the IAASB strategy as it currently stands and recognize the weight of the workload on the board and staff.
2	Australian Securities and Investments Commission	
3	Basel Committee on Banking Supervision	
4	Israel Securities Authority	
7	Independent Regulatory Board for Auditors - South Africa	<p>We understand that there are capacity and other resource constraints at the IAASB. However, due to immediate market needs, standards should ideally be issued earlier than what they currently are. It would be useful if the capacity and resources mentioned in Part B are quantified and reflected in broad terms against each project, in order to appreciate the constraints, gaps and needs. It is suggested that a "strategy and objectives review" be performed more frequently, perhaps bi-annually. This way the strategy could also be adapted incrementally and be more flexible, in order to respond to developing market needs. A solution may be to consider obtaining assistance for any "groundwork" that needs to be done, from other sources, such as National Standard Setters. As an example, SAAPS 6 is mentioned above. Such pronouncements could possibly be considered as a foundation for any new project of the IAASB. We appreciate that due process must always be followed, however here some of the information content could be fast tracked. National Standard Setters may develop local application guidance to address such aspects identified, and ideally such efforts should be coordinated internationally by the IAASB. Another solution may be that resources allocated to perform research or who arrange research could be assisted by further "outsourcing" - here an option would be to request NSS to commission universities to provide research on topics of interest to the IAASB. We believe that a root-cause analysis should be performed of inspections findings, audit failures and auditor behavior. This may inform future strategies and projects. Collaboration with IFIAR would inform such analysis. Also, close interaction with the IESBA and the IAESB may further enhance root cause analyses. In previous correspondence with you, also providing input to the strategy, we have said: "Whilst acknowledging the IAASB's resource constraints, we believe that the proposed strategy should focus less on operational matters and more on the strategic challenges facing the profession in determining its work programs in light of the needs of stakeholders, and then determine the resources needed to complete the critical projects identified within the relevant time frame. We believe that IFAC and the Public Interest Oversight Board (PIOB) should consider the way in which the IAASB is funded and operationalized to consider ways in which its resources could be increased. Consideration also could be given to reaching out to National Standard Setters and international regulators and other relevant parties to provide assistance with certain standards setting activities". "We also suggest the IAASB explore ways in which the National Standards Setters may be able to assist with resources on IAASB task groups, for example, in responding to urgent implementation issues, while still following the IAASB due process".</p>
8	Ontario Securities Commission	
9	SEC Thailand	
10	Securities Commission of Brazil (CVM)	
11	AUASB	The AUASB consulted with stakeholders on 12 and 13 September (at the AUASB meeting). Whilst there were no significant gaps identified, AUASB stakeholders agreed that the IAASB should priorities the following: Data analytics; Materiality; ISA 540; EER; Group audits (emerging business models/use of another auditor)
12	Canadian Auditing and Assurance Standards Board	The IAASB is focusing on output from its Enhancing Audit Quality Invitation to Comment. It is apparent that much of the IAASB's capacity is already tied up for 2017 and 2018 as evidenced by the projected timetable included in Agenda Item 5-A for the September 2016 IAASB meeting. It is not likely that the IAASB will be able to start new projects until late 2018 or early 2019. The IAASB should consider which standards will be affected by current projects and give these projects highest priority as the current projects are completed. We are concerned that the IAASB may not have sufficient resources to undertake new projects in the near term.
13	Financial Reporting Council (UK)	With regard to the section on Important Considerations in Consulting on the IAASB's Work Plan for 2017-2018 set out in the Supplement To The IAASB's Consultation On Its Strategic Objectives And Work Plan For 2017-2018, the IAASB notes that it recognizes the importance of organizing and conducting its activities in the most effective and efficient way, and the need for ongoing consideration of opportunities to enhance the way it operates. In this respect we would like to take this opportunity to draw attention to our response to question (d) of the Consultation on Proposed Strategy for 2015-2019 and Proposed Work Program for 2015-2016 "Are there alternative approaches for the IAASB to consider in order to enhance the IAASB's ability to address calls from stakeholders for IAASB efforts on a variety of important topics, in light of the available resources and the need for due process to be applied in the development or revision of standards?" in which we offer alternative ways to expand the capacity of the IAASB's work program.

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14	New Zealand Auditing and Assurance Standards Board of the External Reporting Board	Given that the public interest is broader than the role of the auditor, the NZAuASB strongly recommends that the importance of the IAASB's audit quality framework be kept top of mind. The contextual factors that contribute to audit quality need to be remembered, debated and addressed, as the audit is only part of the financial reporting supply chain and highly influenced by the quality of financial reporting. The NZAuASB applauds the IAASB's continued efforts in its outreach activities with various stakeholder groups in exploring how best to meet the public interest need in an evolving world. The NZAuASB encourages the IAASB to continue with its very strong outreach program to key stakeholders.
15	Aitken Lambert Elsworth Inc	
16	BDO International	Only that we think the work on ISA 315 and Data Analytics should be given high priority to support the professional and ultimately the public interest. The potential to review ISA 330 given the questions that have been raised on this ISA should also be considered too.
17	Baker Tilly International	
18	Crowe Horwath International	Our responses in the section above are influenced by our belief that the follow up of "Enhancing Audit Quality" should take priority.
19	Deloitte	Overall comments - we believe that the IAASB's current projects represent, in our view, some of the most pressing issues that need to be addressed to support the performance of quality audits. We believe that it is therefore very important that all current projects remain on the IAASB's agenda and that progress continues to be made. We would not however want there to be delays or postponements of the projects that we see as more important (ISA 540, ISA 315, Quality Control, Group Audits and Data Analytics) in order to accommodate projects that may not be "as urgent", but which are nevertheless important (e.g., Agreed Upon Procedures). We also support the IAASB continuing its work on the current projects before commencing work on other projects that we also think are of high importance.
20	Ernst & Young Global Limited	
21	Grant Thornton International Limited	No other view relevant to the Work Plan for 2017-2018.
22	Harold Levin & Associates Inc.	
23	KPMG network	
24	leon margolis chartered accountant	
25	Marais Crowther	
26	PricewaterhouseCoopers International Limited	The IAASB has committed to a number of high profile projects, as described in the 2015 ITC. In addition the Board has responded to calls to move "more quickly" on various standard revision projects. As such, and as acknowledged in the survey, the IAASB has little or no capacity to take on any further significant projects given its current resources. In light of the significant projects currently underway, or that are proposed, and the growing demands from stakeholders, the Board should keep a watching brief on whether all of its current and likely future priorities can be achieved, and quality maintained, with its current staff composition and operating model. If it proves that the Board is not able to meet stakeholders' various and competing expectations, some difficult decisions may need to be made about the Board's project priorities and other activities, or the operating model, or both.
27	PKF International Limited	
28	MAZARS	MAZARS would also recommend to develop first very practical guidance and toolkit, as there are many interesting points in this IAASB consultation and also in consultation document "Enhancing the Audit Quality in the Public Interest", as well as a website database of Frequently Asked Questions and Answers on each topic or sub-topic.
29	SANTA FE ASSOCIATES	
30	SMS LATINOAMERICA	
31	Office of the Auditor General of Canada	
32	ACCA	

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33	AICPA	<p>We note that a lot of pressure has been exerted on the IAASB to add more projects to its agenda and carry out its projects at a more rapid pace. This added pressure raises issues/questions as to whether the IAASB has the necessary resources at the Board level and staff level to satisfy the demands from stakeholders. We suggest that the IAASB and IFAC engage in a dialogue with its stakeholders in order to be candid about the Board's ability to deliver on these increased demands and explain why a rapid pace may have unintended consequences to the quality of the standards such as, 1) might limit the ability to fully carry out the Board's outreach activities, 2) might hinder the Board's ability to fully vet the issues, or 3) might not allow the Board sufficient time to write the standards in a manner that could be understood and applied.</p>
34	Chartered Accountants Australia and New Zealand	<p>We note that the number of projects and initiatives in the Work Plan is high, given the resources available. We would recommend an approach to delivering the projects and initiatives that focused on delivering the high priorities quickly and then moved onto the lower priorities rather than risk delaying high priority projects by spreading available resources between a large number of active projects.</p>
35	CNCC and CSOEC	<p>We take this opportunity to draw your attention to the importance for the IAASB to priorities the projects to launch, since we believe that the auditors need a stable platform in terms of Auditing Standards. Indeed, since 2003 (clarity project) and now with the new directive at the European level on statutory audits of annual accounts and consolidated accounts, the auditors are adapting dynamically to news standards, laws and regulations. More than 10 years after the clarity project, we believe that the auditors need time to "digest" all changes. Moreover, we are concerned about the current tendency to add complexity and to produce an increasing volume of papers to deal with the matters. We have the feeling that the projects are not enough results and implementation in practice oriented. This may generate confusion and lack of effectiveness that may become critical, especially in case of lack of personnel at the IAASB level.</p>
36	CPA Australia	
37	European Federation of Accountants and Auditors for SMEs (EFAA)	<p>EFAA has for some time called on the IAASB and other standard setters and legislators to undertake post implementation reviews and to that end we are very much supportive of the IAASB's intentions in this regard. It will be important to research why standards are not being used in the way that the IAASB originally intended and that research, we believe, will then highlight key messages from stakeholder groups, particularly SMEs and SMPs as to whether their needs and demands were or are being met. We believe that IAASB should generally focus on a few selected key projects. New projects to adjust extant ISAs or to develop new standards should be initiated only when compelling circumstances require doing so. This might provide the users of the ISAs and related pronouncements with a stable platform for adoption and implementation of standards. We are also of the view that it would be better to focus on the behavior of an auditor rather than just revising the Standards. We do not believe that only introducing more requirements will help to improve the quality of the audit. Lastly, we recommend the IAASB to consider whether writing Staff Papers for "quick wins" might be another short term solution. Some issues might be relatively easy to address without the need for the due process that is required when adapting the Standards.</p>
38	FAR	
39	The Federation of European Accountants	<p>We take this opportunity to inform you on related work carried out by the Federation. Its discussion paper Opening a Discussion: The Future of Audit and Assurance, published in 2014, engages the accountancy profession in an open and dynamic debate with its stakeholders. The Federation's paper Pursuing a strategic debate: The future of audit and assurance presents a summary of the responses received to the Federation discussion paper, as well as some of the topics highlighted in the debate at the Federation's audit conference in June 2015: Long Term Vision and Short Term Challenges. Audit quality was highlighted as an important overarching theme by a number of respondents to the discussion paper. There was also a consensus amongst respondent that professional judgement should be bedrock of quality audit work. Furthermore, respondents and attendees at the conference emphasized that: "Engagement with stakeholders needs to be enhanced" "continuous and structured dialogue with regulators and the public can help the accountancy profession address issues relating to the credibility and performance of audit work." "Harnessing the benefits of technology and in particular on going innovations in IT is one of the key challenges ahead." "The way the future generation of auditors is educated and trained may need to be adapted to reflect a changing environment. This will ensure that smaller firms keep up with the pace of change. Ethics together with professional skepticism will still be important elements of the skillset in the future. It is highly desirable that in the proposed Work Program the IAASB considers revising older standards relating to services beyond financial statement audits" e.g. ISRS 4400, ISRE 2410 or ISAE 3400. The Work Program has been 'audit centric' recently and so it is important that the IAASB now appears to accord the appropriate weight to these other IAASB standards. This reflects the need for balance in addressing stakeholder needs. Moreover, the Federation encourages the IAASB to priorities beyond the audit of the largest companies (public interest in capital market being a key driver) so as to serve the SMP communities needs in terms of standards. We are pleased that the IAASB is engaged in these themes and also encourage the IAASB to continue supporting the constant adaptation of the profession to an ever rapidly changing environment, and to better serving new market needs.</p>

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40	Hong Kong Institute of Certified Public Accountants	We are supportive of the IAASB reaching out to the various stakeholders on such strategy review. We believe the IAASB would continue to improve the quality of pronouncements with reference to developments in the market place without increasing auditor's responsibilities and exposure unduly. It is important to provide users of financial statements a better understanding of the basis of an auditor's opinion and continuing education of the role and responsibilities of auditors.
41	Institut der Wirtschaftspruefer e.V. (IDW)	No further comments.
42	Belgian Institute of Registered Auditors (IBR-IRE)	As already noted in our response to question 1, we think it to be important for the IAASB to focus on the support in applying the revised ISAs, especially in an SME/SMP-environment, and the IAASB could consider to introduce a period of stand-still.
43	Institute of Chartered Accountants in England and Wales (ICAEW)	While we appreciate that seeking comments on the list of potential projects above effectively serves as a pre-consultation regarding future work, it is important to recognize that if stakeholders genuinely support on-going projects, IAASB must ensure it has the resources to deliver these in a timely fashion. Alternatively, if it wishes to take on board some of these new projects it should be transparent about the implications that include stretching the delivery dates for on-going projects. Having 'too much to do' should not be used as justification for avoiding difficult or contentious issues that require attention. Nor should overly lengthy delivery timetables be attached to them because experience shows (a) that doing so often results in going over the same ground repeatedly, rather than making progress, and (b) that such timetables can be pruned hard when political expediency demands it. By and large, IAASB has an enviable history of delivering what it says it will deliver, when it says it will deliver it. Other standard-setters would do well to emulate it in that respect. We do not want to see that reputation tarnished.
44	ICAS	
45	ICPAU	NA
46	Institute of Singapore Chartered Accountants (ISCA)	
47	The Japanese Institute of Certified Public Accountants	We believe that most of the issues observed relating to ISAs are implementation issues, and accordingly, new or enhanced requirements may not always be the best solution to address these issues.
48	The Malaysian Institute of Certified Public Accountants	The Institute has no objection towards IAASB's view to continually priorities topics identified under "Projects and Initiatives Underway in 2015-2016". In respect of activities undertaken by the Innovation Working Group, MICPA would like to propose that the Group's monitoring efforts on cyber security should take into consideration corporate websites to ensure the integrity of information posted on those websites.
49	NBA	We have not completed section B with individual standards and their relative importance. In our opinion, it is more important that IAASB first completes the projects already started in section A, taking into account the reprioritization that we have recommended. Some of the individual standards in section B are already covered as part of the projects already started in section A. Thereafter the IAASB should give the highest priority to a fundamental revision of the ISAs in order to make them more accessible, comprehensive and scalable. Instead of constantly revising individual ISAs, the coherence of all the ISAs should be maintained. We are also of the view that it would be better to focus on the behavior of an auditor than just revising the standards. We do not believe that only introducing more requirements will help to improve the quality of the audit. Furthermore, we believe that the issues mentioned often relate to the inappropriate application of the standards. For instance when principles are applied as rules. As the complexity and the level of detail increases, the risk of inappropriate application of the standards does also increase. Training and education should take pace with the revision of the standards. We recommend the IAASB to analyze whether writing Staff Papers for "quick wins" might be another short term solution. Some issues might be relatively easy to address without going through the whole due process of adapting the standards.
50	South African Institute of Chartered Accountants (SAICA)	In order to provide input that gives clear direction, SAICA has refrained from indicating any of the topics in Section II, B. as "moderately important". Importance, as indicated in our responses, indicates a relatively ranking as "not important" or "very important" at this point in time and relative to the other topics that have been included in the overall list of topics. In particular, it does not reflect that any topic is not important in absolute terms.
51	South African Institute of Professional Accountants	

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52	IFAC SMP Committee	We have provided our response to the topics highlighted for consideration for the 2017-2018 based on their importance, but we do not believe that these or other topics should be prioritized over one or more of the IAASB's current topics listed and which are already included in the work plan. Going forward, the IAASB must be sensitive to balancing the burden arising from changes to standards and the likely benefits to the public interest. Keeping up with new regulations and standards has been consistently ranked as one of the top challenges facing SMPs in the surveys conducted by IFAC. The costs and burden of the adoption of revised standards is felt more acutely by SMPs, who may not have the necessary in-house resources to easily implement revisions. We strongly believe that piecemeal changes to the requirements in isolated standards should be avoided wherever possible and that there is a robust and rigorous cost/ benefit analysis of the potential impact on both SMPs and SMEs in the Board's consideration of future changes While we appreciate that seeking comments on the list of potential projects above effectively serves as a pre-consultation regarding future work, it is important to recognize that if stakeholders genuinely support on-going projects, the IAASB must ensure it has the resources to deliver these in a timely fashion. Alternatively, if it wishes to take on board some of these new projects it should be prepared to accommodate the possibility of "stretching" the delivery dates for on-going projects.
53	VACPA	
54	Wirtschaftsprueferkammer (WPK)	We think that IAASB should generally focus on few selected key projects. New projects to adjust extant ISAs or to develop new standards should be initiated only when compelling circumstances require doing so. This might provide the users of the ISAs and related pronouncements with a stable platform for adoption and implementation of standards.
55	Confederation of Danish Industry	
56	Individual	Ninguno. Google translate: Any.
57	Individual	
58	Individual	I believe that the task before international regulatory organizations through local professional body members to assure ordinary citizens about the importance and role of international standards. This will create positive interaction between end-users and professional bodies and organizations.
59	Individual	
60	Individual	
61	Individual	
62	Individual	
63	Individual	
64	Individual	
65	Individual	Your view of SMPs is prejudicial. We are a small firm that audits public companies and uses our own internal resources. Not the kind of weakling firm you describe as an SMP. Your worries about firms that do not understand "significant risk" or that waste time assessing RMM of fraud separately from error come from firms that use external enthusiasts to develop their audit methodology. Not a practical pragmatic practitioner who personally understands the rules and can find a way to apply these efficiently and effectively. And produce all the required (too much) documentation at the same time.
66	Individual	
67	Individual	
68	Individual	Areas affecting SMPs
69	Individual	
70	Individual	
71	Individual	
72	Individual	
73	Individual	The above matters are extremely relevant for SMPs and serving their SMEs (clients). However, certain areas (e.g.) evidence materiality joint audits, must be considered with scalability at the forefront of any conclusion. The level of applicability and relevant procedures should be allowed flexibility in compliance.
74	Individual	
75	Individual	
76	Individual	
77	Individual	
78	Individual	
79	Individual	
80	Individual	

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81	Individual	
82	Individual	
83	Individual	
84	Individual	
85	Individual	
86	Individual	
87	Individual	
88	Individual	
89	Individual	
90	Individual	
91	Individual	Yes, I want to participate because is important to develop research in Internal Audit and Risk Analysis independent if public or private sectors.
92	Individual	
93	Individual	