

**List of Respondents to December 2003 Exposure Draft on Group Audits****IFAC Member Bodies**

1. American Institute of Certified Public Accountants (AICPA)  
United States
2. Association of Chartered Certified Accountants (ACCA)  
United Kingdom
3. Canadian Institute of Chartered Accountants (CICA)  
Canada
4. Certified General Accountants Association of Canada (CGA Canada)  
Canada
5. Chinese Institute of Certified Public Accountants (CICPA)  
China
6. Compagnie Nationale des Commissaires aux Comptes (CNCC) & Conseil Supérieur  
de l'Ordre des Experts-Comptables (OEC)  
France
7. Den norske Revisorforening (DnR)  
Norway
8. Foreningen af Statsautoriserede Revisorer (FSR)  
Denmark
9. Föreningen Auktoriserade Revisorer (FAR)  
Sweden
10. Hong Kong Society of Accountants (HKSA)  
Hong Kong
11. Institut der Wirtschaftsprüfer (IDW)  
Germany
12. Institut des Réviseurs d'Entreprises (IRE) Belgium  
Belgium
13. Institute of Certified Public Accountants of Kenya  
Kenya
14. Institute of Chartered Accountants in England and Wales (ICAEW)  
United Kingdom
15. Institute of Chartered Accountants in Ireland (ICAI) - Auditing Standards Committee  
Ireland
16. Institute of Chartered Accountants of New Zealand (ICANZ)  
New Zealand
17. Institute of Chartered Accountants of Pakistan (ICAP)  
Pakistan

18. Institute of Chartered Accountants of Scotland (ICAS)  
United Kingdom
19. Japanese Institute of Certified Public Accountants (JICPA)  
Japan
20. Koninklijk Nederlands Instituut van Registeraccountants (Royal NIVRA)  
The Netherlands
21. Malaysian Institute of Accountants (MIA) & Malaysian Institute of Certified Public Accountants (MICPA)  
United Kingdom
22. South African Institute of Chartered Accountants (SAICA) & Public Accountants' & Auditors' Board (PAAB)  
South Africa

### **Firms**

1. Deloitte Touche Tohmatsu (DTT)  
United States
2. Ernst & Young  
United Kingdom
3. Grant Thornton  
United States
4. KPMG  
Canada
5. Mazars  
United Kingdom
6. Moore Stephens  
United Kingdom
7. PricewaterhouseCoopers (PwC)  
United Kingdom

### **Others**

1. Auditing Practices Board (APB)  
United Kingdom
2. Australasian Council of Auditors-General (ACA-G)  
Australia
3. Australian Auditing & Assurance Standards Board (AuASB)  
Australia
4. Basel Committee on Banking Supervision  
Switzerland
5. Fédération des Experts Comptables Européens (FEE)  
Belgium

6. German Certified Public Accountants Society e.V. (GCPAS)  
Germany
7. International Organization of Securities Commissions (IOSCO)  
United States
8. London Society of Chartered Accountants (LSCA)  
United Kingdom
9. New York State Society of Certified Public Accountants (NYSSCPA)  
United States
10. Ramachandran Mahadevan  
India
11. Richard Regal  
United States

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