



**April 11, 2023**

Mr. Tom Seidenstein  
International Auditing and Assurance Standards Board  
529 Fifth Avenue  
New York, NY 10017

**Re:** The IAASB's Proposed Strategy and Work Plan for 2024-2027 (Proposed Strategy and Work Plan)

Dear Mr. Seidenstein:

The American Institute of Certified Public Accountants (AICPA) Auditing Standards Board (ASB) is pleased to respond to the International Auditing and Assurance Standards Board's (IAASB) above-referenced Proposed Strategy and Work Plan. The ASB's mission is to serve the public interest by developing, updating, and communicating comprehensive standards and practice guidance that enables practitioners to provide high quality, objective audit and attestation services to nonissuers in the United States of America effectively and efficiently.<sup>1</sup> In this context, we<sup>2</sup> appreciate the opportunity to share feedback and recommendations pertaining to the IAASB's Proposed Strategy and Work Plan based on our experiences as a national standard setter. Overall, we believe the Proposed Strategy and Work Plan demonstrates the IAASB's commitment to considering stakeholder views when setting its agenda.

### **Overall Comments**

We support the IAASB's goal to serve the public interest and several of the proposed strategic objectives, namely the need to support the consistent performance of quality audit engagements by enhancing audit, assurance and related services standards in the public interest. We also support strengthening the coordination with the International Ethics Standards Board for Accountants (IESBA) and other leading standard setters and regulators to leverage better collective actions in the public interest. We generally agree with the proposed strategic drivers as the key environmental factors that will predominantly affect the achievement of the proposed strategic objectives. We are hopeful that certain of the Monitoring Group recommendations designed to expand and add talent and skills to the full-time staff will provide the IAASB with more capacity for strategic matters. We also recognize the dedication of the IAASB and its staff in serving the public interest through high-quality standard-setting.

For readability and as invited to do so, we have only responded to those parts of the Proposed Strategy and Work Plan that we feel are most warranted and relevant to the IAASB. Accordingly, we have organized this comment letter to share various perspectives, observations, and

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<sup>1</sup> Refer to the [ASB's Strategic Plan 2021-2025](#).

<sup>2</sup> References to "we," "our," or "us" refer to the AICPA's ASB and not to the AICPA as a whole or to members or member firms.

recommendations that are intended to further advance the important work of the IAASB. We've also sought to provide constructive feedback as the IAASB deliberates its Proposed Strategy and Work Plan and within that context, we have several strategic concerns. We acknowledge that the Proposed Strategy and Work Plan included eight specific questions. Refer to the Appendix for a table that cross-references the eight questions to sections where our responses are provided.

Our primary concern is that additional projects that may be taken on as early as Q3 2023 are likely to dilute the focus and resources necessary to deliver against the existing work plan, which is extensive. We observe the IAASB has proposed a set of strategic actions undergirding the four proposed strategic objectives; the results of which could culminate in at least 13 potential active projects during the 2024-2027 strategic term (~2 per year expected to be added starting in 2025). The existing work plan already requires a significant amount of IAASB time, focus, and resources, including gathering appropriate public input to inform its proposals. Such effort will need to be sustained through 2024 given that approval of four significant projects is currently set for that year. We also believe several of the IAASB's major current standard setting projects, such as Sustainability Assurance and Audits of Less Complex Entities, will require extensive implementation and other guidance. To deliver that necessary guidance timely, the design and planning of that work will need to occur in 2023 and should be done in lieu of new standard-setting projects. Once that work is sufficiently planned and developed, we believe it would then be appropriate to commence with new standard-setting projects, such as the revision of ISA 330, *The Auditor's Procedures in Response to Assessed Risks*.

Below are several other key concerns, together with certain observations and recommendations for the IAASB's consideration as part of its ongoing strategic planning deliberations. We have also identified areas where we would welcome the opportunity to partner with IAASB on the development of guidance and other materials to support the effective implementation of the IAASB's standards.

#### Other Key Concerns and Recommendations

*Profession-Agnostic Sustainability Assurance.* It is unclear what the long-term consequences to the global accountancy profession will be, and thereby the consequences of public interest, because of decisions by the IESBA and the IAASB to develop profession-agnostic sustainability-related ethics and assurance standards. We understand that regulators in certain jurisdictions may allow for sustainability engagements to be conducted by individuals who are not practitioners, as defined by the IAASB and IESBA standards, and those stakeholders are looking to both boards to develop standards that can be more widely applied. That realization notwithstanding, will standards that are intended to be understandable and applied by those outside the accountancy profession impact:

- The clarity of responsibilities, including the quality of the work performed and the durability of the related code of ethics,
- The ability to regulate practitioners and non-practitioners and hold them accountable to their responsibilities, and
- The pipeline of global talent (i.e., talented students may seek to become nonpractitioners applying the same assurance standards as practitioners)?

A market-based accountancy profession that provides trust in the capital markets ecosystem is in the public interest because of its commitment to a comprehensive system built to protect the public interest (i.e., standards, ethics, licensing, training, oversight, enforcement, and regulatory requirements). Clarity is needed regarding how the IAASB will focus on the comprehensive quality of sustainability assurance engagements given the shift to develop profession-agnostic authoritative standards that can be applied by other professions that may not have the comprehensive approach to quality like the accountancy profession and may not view their responsibilities to the public interest in the same way. With the approval of the Proposed Strategy and Work Plan, we believe the IAASB should express a long-term direction about this significant change in focus and describe the benefits and risks to all interested stakeholders, including how it may impact regulatory oversight of the accountancy profession and other providers of sustainability assurance. It would not be in the public interest for these types of assurance engagements to be performed by non-practitioners unless they are subject to regulatory oversight to ensure the IAASB and IESBA standards are applied in the way they are intended.<sup>3</sup>

*A Strategy for Technology.* Despite several acknowledgements about the impact of technology in the Proposed Strategy and Work Plan, we believe the IAASB lacks a clear strategic direction regarding technology. We observe that the technology-related work of the IAASB from 2020-2023 has had an activity-focus (e.g., technology market scans, forming consulting and advisory groups, conducting polls, issuing non-authoritative guidance, and convening stakeholders). These actions are highly tactical and fragmented; we are concerned about the lack of an overarching strategy and vision that should take primacy and be accretive to standard-setting work. We believe that technology should be a standing agenda item for the IAASB and should be an opportunity for continuing IAASB education. We have offered several recommendations later in this letter as to what the IAASB's strategic direction could be.

*Strategic Review of Research and Information Gathering Methods.* We believe the IAASB should conduct a strategic review of its approach, methods, and techniques to gathering and analyzing stakeholder input to inform all phases of the standard-setting process. This will be particularly important as the composition of the IAASB changes in response to the Monitoring Group reforms, as well as likely changes to interactions with the Board's advisory groups (e.g., the national standard-setters liaison group and the Consultative Advisory Group (CAG)).

We acknowledge the IAASB has a comprehensive Framework for Activities<sup>4</sup> (FFA), which sets out detailed protocols for how the IAASB undertakes its work. We also acknowledge the IAASB has begun leveraging the Public Interest Framework<sup>5</sup> (PIF) published by the Monitoring Group in July 2020 to articulate the public interest responsiveness of a project. However, we believe that the approaches taken by the IAASB to design and report the findings from its surveys or polls, and to design and analyze stakeholder interviews, would benefit from greater research rigor

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<sup>3</sup> Refer to findings by [IFAC officials in March 2023 reported to the IAASB](#) (start at 3:32:29) that indicates that others service providers do not appear to be performing sustainability assurance services in accordance the IESBA code for independence (or equivalent) or IAASB's system of quality controls/management (or equivalent) at the same rate as auditing firms nor do they appear to be applying such these requirements with an equal degree of fullness or precision.

<sup>4</sup> [IAASB Framework for Activities](#).

<sup>5</sup> [Public Interest Framework for the Development of International Audit-Related Standards](#) (pages 18-25). On pages 20-21 the PIF notes that when considering for whom the standards are developed for, the PIF recognizes the importance of all stakeholders, but it focuses on the interest of users, and more specifically the longer-term interests of creditors and investors and the protection of those interests.

(particularly as it relates to the recent work around auditor reporting (e.g., Fraud) and to ensure that standards are clear and capable of being consistently and effectively implemented by those directly responsible for applying them). We recommend the IAASB work with experts who can assist the IAASB in conducting more rigorous outreach activities to inform its standard setting activities. The ASB has gained significant experience in this regard the past two years, and we would be pleased to share our experiences with the IAASB in this area.

We also believe the IAASB needs to seek input from key stakeholders beyond that received through comment letter responses on proposed standards, particularly when the objectives of a new or revised standard relates to expected behavioral changes designed to improve audit, assurance and related services quality and when public interest needs are cited as an impetus for change. This could be accomplished for example through pilot testing or earlier and more extensive field testing. The benefits of such work can (1) raise awareness earlier among the stakeholders interested in auditor performance and/or performance reporting requirements, (2) identify whether proposed standard setting actions address (or not) the quality objectives and/or public interest needs of users and other stakeholders, (3) inform the adoption and implementation of reporting requirements, such as phased implementation for smaller and medium size audit firms that would benefit from such measures, (4) provide for more tailored and specific training upon final adoption of a new or revised standard, and (5) encourage wider acceptance and adoption of IAASB standards.

*Project Proposals and Exposure Draft Development.* In consideration of how project proposals are designed and approved, and in how the IAASB and its task forces discuss issues during the exposure draft development period, we would like to offer certain recommendations:

1. We recommend that the IAASB's consideration of potential transparency changes to the auditor's report, to third-parties, or to those charged with governance come after the full deliberation of potential auditor performance changes. We have recently observed a tendency to first focus on, or elevate above other project objectives, potential changes to the auditor's report before focusing on and resolving audit performance requirements (e.g., the projects on Public Interest Entities and Fraud). This often appears to be because of the public interest needs cited. While information gathering about potential changes to auditor transparency and having "the end in mind" may be helpful when writing or revising a standard, we are concerned about the risk of outcome bias being a detriment to overall quality. That is, we believe some outcome bias is limiting or unduly influencing necessary performance changes or presupposing the information needs of users who rely on the auditor's report.
2. While some tailored references and linkages between the relevant performance requirements of one standard and another is useful, we recommend that the development of new performance and disclosure requirements should first be based on where they most appropriately fit. For example, (and notwithstanding the respective project proposal objectives cited) we have observed in the Fraud and Going Concern projects the inclusion of numerous proposed requirements related to the auditor's risk assessment process that we believe are more appropriately included in ISA 315 (Revised 2019): *Identifying and Assessing the Risks of Material Misstatement*. Additionally, we noted several proposed

changes in the Fraud project regarding auditor reporting that may be better deliberated in and suited for ISA 701, *Communicating Key Audit Matters in the Independent Auditor's Report*. The long-term consequences to standard setting quality include (a) the potential for inconsistent application of principles, (b) the continuous need to update and align standards to mitigate performance inconsistencies or dueling requirements, and (c) the need for practitioners to consult multiple standards to understand how to perform a certain part of the audit (e.g., risk assessment procedures).

3. We recommend that consequential and conforming amendments be elevated for discussion in the development of a project proposal, be deliberated earlier in the life cycle of a project and be addressed by the IAASB at least two meetings before the approval of an expected exposure draft or final standard. We observe that conforming and consequential amendments often received little attention during the deliberation of issues, yet these changes require an extensive amount of time to be developed and evaluated. Project proposal objectives and overall quality can be better served if the IAASB had more time to identify and discuss such amendments.

### Additional Strategic Considerations

We highly encourage the IAASB, ahead of its planned December 2023 approval of the Proposed Strategy and Work Plan to consider, at a minimum, the following as part of its ongoing strategic deliberations:

1. Given the divide between those who favor and need implementation guidance and those who prefer the IAASB be more exclusively focused on the revision or issuance of standards only, this may be cause for the IAASB to deliberate what should be the core focus of the IAASB's activities. Is it only a "standard setter" or is it responsible for the standard setting "life cycle" (i.e., the continuous feedback loop of developing a work plan, conducting standard setting, leading the development of implementation efforts and conducting post-implementation reviews)? Could enhanced collaboration with IFAC and national standard setters assist in this regard<sup>6</sup>?
2. How does the IAASB's development of standards incorporate the impact technology has, and will have, on the execution of audit, assurance and related services engagements?
3. Unlike the 2020-2023 IAASB strategy, the proposed Stakeholder Value Proposition is unclear as to where *accountability* rests. Can the IAASB be clearer and more direct about accountability?
4. The Proposed Strategy and Work Plan emphasizes inclusivity with the aim of engaging a variety of stakeholders. It also further emphasizes the need for close coordination with IESBA, which we fully support; however, what will be different about those liaison and coordination activities than what occurs today?
5. It's unclear how the FFA and PIF, along with the work of the IAASB Planning Committee, has informed the positions and recommendations in the Proposed Strategy and Work Plan, particularly as it relates to Table B and the resources necessary to deliver against those potential projects. What additional analysis or insights can the IAASB publicly share to

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<sup>6</sup> For example, IFAC produced an [implementation tool](#) in April 2022 designed to work in conjunction with the IAASB's previously published ISA 540 (Revised) flowcharts to show the requirements flow of that standards. This is example where a qualified third party could assist with IAASB objectives to support the implementation of its standards.

link the proposed recommendations with the standard-setting drivers and needs identified and the resource capacity to deliver? An additional degree of transparency might assuage concerns about the resources available to deliver against future work.

6. What expectations should observers and stakeholders have regarding the IAASB's pledge to be more agile in its operations and standard setting?
7. How is the new Stakeholder Advisory Council (i.e., the consolidation of the IESBA and IAASB CAGs) expected to impact the strategic and tactical decision-making of the IESBA and IAASB?
8. If there is strong support from respondents that the IAASB should continue and perhaps expand its work to support the effective implementation of its audit, assurance and related standards, does the IAASB and task forces supporting existing projects have the capacity and resources to perform this work over other activities?

### **Supporting the Implementation of Standards and Stakeholder Education**

Related to consistent performance of quality audit engagements, we believe that the standard-setting process continues even after a standard is issued. In that regard, we strongly believe the IAASB has a critical leadership role to fill in supporting the effective adoption and implementation of its standards because as the IAASB notes "...these activities add significant value for stakeholders and should be a focus area..."<sup>7</sup> This is a critical need in certain projects such as sustainability assurance and the audits of less complex entities. In these projects the IAASB is aware that the final standards may not address all issues, complexities, and challenges so the IAASB should expect the need to update those standards over time (informed by post-implementation reviews) and plan now for the need to provide potential interpretation and implementation guidance.

Also, as the IAASB contemplates seeking partners to assist in the development of first-time implementation support material or other non-authoritative guidance, we desire and stand ready to partner with the IAASB on work activities that support the effective and consistent implementation of auditing standards. We desire to partner on public interest stakeholder educational resources, particularly as it relates to the purpose of information communicated in the auditor's report and information shared with those charged with governance. The value of such resources would be to enhance the clarity and understandability of standards issued by the IAASB and would serve to mitigate misperceptions among users and other interested stakeholders. One potential model for how the IAASB could partner with national standard setters on identifying, designing, managing, and communicating guidance in the form of implementation and education guidance might be a structure analogous to the FASB/IASB's Joint Transition Resource Group for Revenue Recognition<sup>8</sup>. Irrespective of how the partnership with public accounting organizations or national standard setters may occur, those efforts in and of themselves require resources and planning, and the administration thereof should not be underestimated.

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<sup>7</sup> Page 8 of the Proposed Strategy and Work Plan.

<sup>8</sup> [FASB/IASB's Joint Transition Resource Group for Revenue Recognition](#).

## **Resources**

As noted above, we are hopeful that certain of the Monitoring Group recommendations designed to add human capital and technological resources to the full-time staff will provide the IAASB with more capacity for strategic matters. Notwithstanding the continuous progression of the IAASB and IESBA to realize the July 2020 Monitoring Group Recommendations<sup>9</sup>, we urge the IAASB in its strategic planning process to carefully conduct and disclose a comprehensive assessment of the risks and threats to achieving the four proposed objectives, focusing on reliable long-term financing, talent management, and internal policies including operational processes and efficiencies, investment in innovation, cost reduction and streamlining processes. We observe that as of March 2023 several projects, such as Going Concern and Listed Entity and Public Interest Entity (Track 2), have built-in pause periods of several months or longer to enable resources to be concentrated on delivering against projects assessed to have a greater public interest need, such as the Audits of Less Complex Entities and Assurance on Sustainability Reporting. These projects in and of themselves will also require significant human capital to produce first-time implementation and other guidance, the efforts of which need to commence before the approval of the final standards.

We also believe the IAASB's internal standard setting process does not appropriately incorporate technology. We encourage the IAASB to continue to take a "technology first" approach to look for "quick wins" in identifying where technology can be used by the IAASB staff in daily operations and its interaction with the full board, for example, using board management software to communicate and provide plenary board meeting materials.

## **Impact to Other Open Consultations and Projects**

### Sustainability Assurance

As we stated earlier, we are concerned about the long-term impact to the global accountancy profession (including the regulatory oversight thereof in the public interest) because of the development of profession-agnostic sustainability ethics and assurance standards. We also shared our view that implementation and other guidance will be vital, and that resource priority should be given to that work over new standard setting projects through 2024. We believe that the final Sustainability Assurance standard in the future may not address all issues, complexities, and challenges that will likely arise in practice so the IAASB should expect the need to update those standards over time. While the IAASB has also contemplated a follow-on suite of standards to accompany the overarching sustainability assurance standard, we strongly encourage that such a suite be identified and planned for according to our earlier suggestions regarding outreach and stakeholder needs. We also anticipate such standards will likely need to identify and give due consideration toward certain subject matters and regulatory requirements in-place (or being planned) in other jurisdictions. The benefit of such an approach is it contributes to the IAASB's strategic priority to have globally accepted standards. A suite of follow-on sustainability assurance

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<sup>9</sup> The Monitoring Group: [Strengthening the International Audit and Ethics Standard-Setting](#).



standards unto itself will also require significant resources and IAASB capacity. Taking on such work while also considering other projects will need to be carefully assessed and prioritized.

While the IAASB has decided to apply a phased approach for further standards for assurance on sustainability and those standards are expected to provide more specific or granular requirements on individual elements, each of those topics would be considered a “new” project over the Proposed Strategy and Work Plan period. Given that expectation and the expectation that the IAASB does not believe it is possible within the 2024-2027 work plan period to take on revisions to International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements other than Audits or Reviews of Historical Financial Information* (ISAE 3000), we are concerned about the consequences for those in practice who apply ISAE 3000 for assurance engagements for which no stand-alone standard exists. We believe commensurate updates to the new Sustainability Assurance standard suite and ISAE 3000, to the extent changes in one informs changes in the other, is important to the consistent performance of high-quality assurance engagements. As such, IAASB planning, and resources need to be allocated to perform this work. Instead of undertaking a project to revise ISAE 3000 each time a Sustainability Assurance standard is issued or revised, the IAASB could consider building into those project plans anticipated “conforming” amendments to ISAE 3000.

#### Audits of Less Complex Entities

We recommend that the IAASB include in its strategy a plan with respect to updating the ISA for Less Complex Entities (LCE) post-issuance and take a position as to whether, for example, revisions will be considered as part of each ISA project going forward or whether the IAASB will only update ISA for LCEs periodically.

Additionally, the IAASB has stated that the need for a set of high-quality requirements tailored for the audits of less complex entities is a global concern. It has also stated in the Proposed Strategy and Work Plan that a “headwind” to a successful LCE standard is the impact of and reason for jurisdictions developing their own audit and assurance standards. We believe that the IAASB can, in part, encourage the global acceptance of the ISA for LCE by considering the work of national standard setters. Such knowledge could increase the knowledge and expertise that is incorporated in the final ISA for LCE and would reduce the risk that the ISA for LCE would not be accepted globally. For example, in January 2023 we issued an authoritative guide that is intended to assist auditors of less complex entities in scaling the ASB’s standard that is converged with ISA 315 (Revised), *Identifying and Assessing the Risks of Material Misstatement*.

#### Technology

We believe the IAASB should add to the Proposed Strategy and Work Plan a long-term strategy regarding technology (not just identify it as a strategic driver – it should have a strategy) considering the following areas of focus: (1) education and examples, (2) linking technology-related standard development efforts to projects that can facilitate innovation such as Sustainability Assurance, (3) identify a core audience, which we believe should be those who perform audit, review and assurance work, and (4) identify how to collaborate with national standard setters and



public accountancy organizations on shared areas of interest to produce guidance beneficial for stakeholders at the intersection of technology and the financial statement audit. The topic of automated tools and technology (including audit data analytics) is a current area in practice where we observe that financial statement auditors globally are increasingly in need of assistance in applying such techniques in performing their audit engagements. Additionally, we believe they need guidance on how to audit digital assets. Over the past few years, the AICPA has produced resources on both topics that may be able to be leveraged internationally.<sup>10</sup> Identifying and designating resources like that of the AICPA or other national standard setters as guidance that could address current issues in practice could temporarily provide the IAASB de facto leverage in addressing the needs of auditors.

On the last point above, we also believe that the digitization of standards might be a natural opportunity to partner with others such as IFAC. We also believe working with others such as national standard setters and public accountancy organizations includes understanding the results of research conducted by those entities and identifying where those results can more directly assist the progress of the IAASB's work of a similar kind.<sup>11</sup> For example, we conducted a study in Q4 2022 on the impediments to the auditor's use of information technology, including emerging technologies. This work is an important element of the ASB's standard-setting outreach and has provided us useful insights about the role of information technology in the audit environment and whether there is a need for changes to professional standards and guidance related to the auditor's use of information technology.

We also believe the linkage between technology with other standards or active projects and comments letters needs to be stronger and more deliberate. For example, we believe a more holistic focus on how technology affects the audit, including how audit procedures are designed and performed using automated tools and techniques, is needed to fully modernize the proposed ISA 500 exposure draft in line with the IAASB's stated objective in that project. Additionally, other than perfunctory contributions at times in the service of other projects, such as Going Concern, the IAASB's Technology Consultation Group appears underutilized.

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<sup>10</sup> Refer to the AICPA [Accounting for and Auditing of Digital Assets](#) (as of February 28, 2023) and the AICPA [Guide to Audit Data Analytics](#) (2017).

<sup>11</sup> For example, the IAASB's Going Concern Task Force cited interactions with representatives of the ASB in September 2022 and January 2023 regarding our going concern research. However, neither the key takeaways of those discussions nor the task force's reflections and responses to the data shared was described in the IAASB's related issues papers.

Mr. Tom Seidenstein  
April 11, 2023

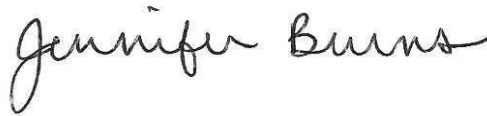
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We thank you for the opportunity to present our views on the Proposed Strategy and Work Plan. As the IAASB considers the observations and recommendations included in this letter, we welcome the opportunity for dialogue. If you have any questions regarding the comments in this letter, please contact the Chair of the ASB, Sara Lord at [sara.lord@rsmus.com](mailto:sara.lord@rsmus.com) or the AICPA's Chief Auditor, Jennifer Burns, at [jennifer.burns@aicpa-cima.com](mailto:jennifer.burns@aicpa-cima.com).

Respectfully submitted on behalf of the ASB,



Sara Lord  
Chair, Auditing Standards Board



Jennifer Burns, CPA  
Chief Auditor  
Professional Standards and Services

#### **About the AICPA Auditing Standards Board**

The ASB is the senior committee of the AICPA designated to issue auditing, attestation, and quality control standards applicable to the performance and issuance of audit and attestation reports for non-issuers.

#### **About the American Institute of CPAs**

The American Institute of CPAs® (AICPA®) is the world's largest member association representing the CPA profession, with more than 428,000 members in the United States and worldwide, and a history of serving the public interest since 1887. AICPA members represent many areas of practice, including business and industry, public practice, government, education, and consulting. The AICPA sets ethical standards for its members and U.S. auditing standards for private companies, not-for-profit organizations, and federal, state, and local governments. It develops and grades the Uniform CPA Examination, offers specialized credentials, builds the pipeline of future talent, and drives continuing education to advance the vitality, relevance, and quality of the profession.

## Appendix

### Cross-reference of specific Proposed Strategy and Work Plan questions to our responses.

Question #	Section of this comment letter that provides a response
1.	<ul style="list-style-type: none"> <li>Views on Proposed Goal: <ul style="list-style-type: none"> <li>Page 1: Overall Comments</li> </ul> </li> <li>Views on Proposed Keys to Success and Proposed Stakeholder Value Proposition: <ul style="list-style-type: none"> <li>Pages 3-4: Strategic Review of Research and Information Gathering Methods and Project Proposals and Exposure Draft Development</li> <li>Page 5: Additional Strategic Considerations</li> <li>Page 7: Resources</li> </ul> </li> </ul>
2.	<ul style="list-style-type: none"> <li>Views on Proposed Strategic Drivers: <ul style="list-style-type: none"> <li>Page 1: Overall Comments</li> </ul> </li> </ul>
3.	<ul style="list-style-type: none"> <li>Views on Proposed Strategic Objectives and Views on Proposed Strategic Actions: <ul style="list-style-type: none"> <li>Page 1-2: Overall Comments</li> <li>Pages 3-4: Strategic Review of Research and Information Gathering Methods and Project Proposals and Exposure Draft Development</li> <li>Page 5: Additional Strategic Considerations</li> <li>Page 6: Supporting the Implementation of Standards and Stakeholder Education</li> <li>Page 7: Resources</li> </ul> </li> </ul>
4.	<ul style="list-style-type: none"> <li>Views on possible new audit and review standard-setting projects as set out in Table B: <ul style="list-style-type: none"> <li>Pages 1-2: Overall Comments</li> <li>Pages 7-9: Impact to Other Open Consultations and Projects</li> </ul> </li> </ul>
5.	<ul style="list-style-type: none"> <li>Views on possible new sustainability and other assurance engagements standard-setting projects as set out in Table B: <ul style="list-style-type: none"> <li>Page 3: Profession Agnostic Sustainability Assurance and Ethics</li> <li>Pages 7-8: Sustainability Assurance</li> </ul> </li> </ul>

Question #	Section of this comment letter that provides a response
6.	<ul style="list-style-type: none"> <li>Views on other topics that should be considered as new standard-setting projects:               <ul style="list-style-type: none"> <li>Pages 2-3: Overall Comments</li> <li>Page 7: Sustainability Assurance</li> <li>Pages 3, 8-9: Technology</li> <li>Page 6: Supporting the Implementation of Standards and Stakeholder Education</li> </ul> </li> </ul>
7.	<ul style="list-style-type: none"> <li>Views on close coordination with the IESBA and stakeholder groups:               <ul style="list-style-type: none"> <li>Page 1: Overall Comments</li> <li>Page 3: Strategic Review of Research and Information Gathering Methods</li> <li>Page 5: Additional Strategic Considerations</li> <li>Pages 8-9: Technology</li> </ul> </li> </ul>
8.	<ul style="list-style-type: none"> <li>Views on other matters that should be considered in finalizing the Proposed Strategy and Work Plan:               <ul style="list-style-type: none"> <li>Page 3: Overall Comments</li> <li>Page 5: Additional Strategic Considerations</li> </ul> </li> </ul>