



International Auditing and Assurance Standards Board
(IAASB)
529 Fifth Avenue
New York, 10017
United States of America

April 5, 2023

Exposure Draft “ISA 500 (Revised) Audit Evidence”

Dear members of the Board,

SRA appreciates the opportunity to commend on the IAASB’s Exposure Draft “ISA 500 (Revised) Audit Evidence”, as issued in October, 2022.

SRA is an association of 375 accounting firms, based in the Netherlands. We represent 80% of the top 50 largest firms in our country. Considering the nature of our member firms, with a substantial client base in the SME-market, we take a special interest in the subject matter.

We studied the memorandum which provides background to en and an explanation of the Exposure Draft of proposed International Standard on Auditing.

We are glad to confirm that we agree with the proposals, as described in the above mentioned ED.

Please do not hesitate to contact me, if you have any questions on the content of this letter.

Yours faithfully,

Paul Dinkgreve RA
Chairman of the Technical Audit Board
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