

Responses to IAASB’s Request for Comments in the Explanatory Memorandum for ED-5000, General Requirements for Sustainability Assurance Engagements

PART A: Respondent Details and Demographic information

Your organization’s name (or your name if you are making a submission in your personal capacity)	The Japanese Institute of Certified Public Accountants (JICPA)
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	Hidehiko Yuki, Executive Board Member, Auditing Standards
Name(s) of contact(s) for this submission (or leave blank if the same as above)	Auditing, Professional Standards and Practices Division
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Geographical profile that best represents your situation (i.e., from which geographical perspective are you providing feedback on ED-5000). Select the most appropriate option.	Asia Pacific
	If “Other”, please clarify
The stakeholder group to which you belong (i.e., from which perspective are you providing feedback on ED-5000). Select the most appropriate option.	Jurisdictional/ National standard setter
	If “Other”, please specify
Should you choose to do so, you may include information about your organization (or yourself, as applicable).	

Should you choose to do so, you may provide overall views or additional background to your submission. **Please note that this is optional.** The IAASB’s preference is that you incorporate all your views in your comments to the questions (also, the last question in Part B allows for raising any other matters in relation to ED-5000).

Information, if any, not already included in responding to the questions in Parts B and C:

PART B: Responses to Questions in in the Explanatory Memorandum for ED-5000

For each question, please start with your overall response by selecting one of the items in the drop-down list under the question. Provide your detailed comments, if any, below as indicated.

Overall Questions

1. Do you agree that ED-5000, as an overarching standard, can be applied for each of the items described in paragraph 14 of this EM to provide a global baseline for sustainability assurance engagements? If not, please specify the item(s) from paragraph 14 to which your detailed comments, if any, relate (use a heading for each relevant item).

(See Explanatory Memorandum Section 1-A, paragraph 14)

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

We agree that ED-5000 as an overarching standard provides a global baseline for sustainability assurance engagements.

However, we believe that an overarching principles-based general standard alone may not be able to sufficiently address practical issues, leading to a variety of different guidance developed by different jurisdictions, which might result in an inconsistent application of ISSA 5000. Particularly, when performing an assurance engagement on the sustainability information of global companies including information from value-chain, some adjustment or reconciliation may be needed in the application of ISSA 5000 among jurisdictions if different and inconsistent guidance are developed.

We recommend that the IAASB develop, in a timely manner, subject or topic specific standards under ISSA 5000 series (refer to our comments to Q3 and Q18) or guidance on ISSA 5000 (refer to our comments to Q18 and Q21) that could facilitate consistent application of ISSA 5000 and high-quality assurance engagements across the world.

Public Interest Responsiveness

2. Do you agree that the proposals in ED-5000 are responsive to the public interest, considering the qualitative standard-setting characteristics and standard-setting action in the project proposal? If not, why not?

(See Explanatory Memorandum Sections 1-B, and Appendix)

Overall response: [Agree \(with no further comments\)](#)

Detailed comments (if any):

Specific Questions

Applicability of ED-5000 and the Relationship with ISAE 3410

3. Is the scope and applicability of ED-5000 clear, including when ISAE 3410 should be applied rather than ED-5000? If not, how could the scope be made clearer?

(See Explanatory Memorandum Section 1-C)

Overall response: [Yes, with comments below](#)

Detailed comments (if any):

While paragraph 2 of ED-5000 is clear about the scope and applicability of ED-5000, we recognize that there are different requirements between ED-5000 (e.g., paragraph 110L) and extant ISAE 3410 (e.g., paragraph 33L) for risk procedures of limited assurance engagements. We are concerned that a practitioner is required to perform different procedures for the same GHG related information depending on whether the practitioner is providing a separate conclusion on a GHG statement only (subject to ISAE 3410) or providing a conclusion on the sustainability information which includes both the information equivalent to the GHG statement and other elements of sustainability information (subject to ED-5000).

We also recognize that in ED-5000 it may not be appropriate to provide the same level of granular provisions and guidance as extant ISAE 3410 because the nature of ED-5000 is an overarching standard.

Therefore, we recommend the IAASB relocate the extant ISAE 3410 to underneath ISSA 5000 to make it part of the ISSA 5000 suite of standards and make necessary amendments to resolve the inconsistency discussed above so that the consistent procedures would be required for the assurance of the GHG information regardless of how practitioners provide a conclusion.

Preferably, the future ISAE 3410 (to be called ISSA 5410 as part of the ISSA 5000 suite) should permit an early adoption at the same time as the effective date of ISSA 5000. (We are assuming the extant ISAE 3410 would be superseded when reorganized into the ISSA 5000 suite.)

Our comment on Question 17 is based on the similar thought to Question 3 above.

Relevant Ethical Requirements and Quality Management Standards

4. Is ED-5000 sufficiently clear about the concept of “at least as demanding” as the IESBA Code regarding relevant ethical requirements for assurance engagements, and ISQM 1 regarding a firm’s responsibility for its system of quality management? If not, what suggestions do you have for additional application material to make it clearer?

(See Explanatory Memorandum Section 1-D)

Overall response: [Yes, with comments below](#)

Detailed comments (if any):

We strongly support the proposal in ED-5000 that requires applying the requirements that are “at least as demanding” as the IESBA Code regarding relevant ethical requirements for assurance engagements, and “at least as demanding” as ISQM 1 regarding a firm’s responsibility for its system of quality management regardless of the practitioner’s attributes – accounting firm, its affiliate, or non-accountant.

We are of the view that any assurance engagements performed in accordance with ISSA 5000 should provide high-quality assurance consistently by various practitioners irrespective of their profession. The level of relevant requirements for independence and quality management within a jurisdiction should be equal regardless of whether the practitioner is an accountant or non-accountant. In other words, we believe the standard should provide a foundation that underpins consistent and high-quality assurance services by all practitioners.

Definitions of Sustainability Information and Sustainability Matters

5. Do you support the definitions of sustainability information and sustainability matters in ED-5000? If not, what suggestions do you have to make the definitions clearer?

(See Explanatory Memorandum Section 1-E, paras. 27-32)

Overall response: [Yes, with comments below](#)

Detailed comments (if any):

We support the definitions of sustainability information and sustainability matters with the following suggestion:

The definition of sustainability matters in paragraph 17 (vv) of ED-5000 refers to “culture.” However, there seems to be no example related to “culture” in paragraph A32 (examples of sustainability information relating to paragraph 17 (uu)). If the sixth example in paragraph A32, “Human rights and community relations, such as local community engagement, impact assessments and development programs” is meant to also include “culture,” we suggest it be revised to include “impact on local culture” to clarify, otherwise, the current sixth example seems to refer only to “society” in general, instead of “culture”.

Suggestion to paragraph A32:

Human rights and community relations, such as local community engagement, impact assessments and development programs as well as impact on local culture.

6. Is the relationship between sustainability matters, sustainability information and disclosures clear? If not, what suggestions do you have for making it clearer?

(See Explanatory Memorandum Section 1-E, paras. 35-36)

Overall response: [Yes, with comments below](#)

Detailed comments (if any):

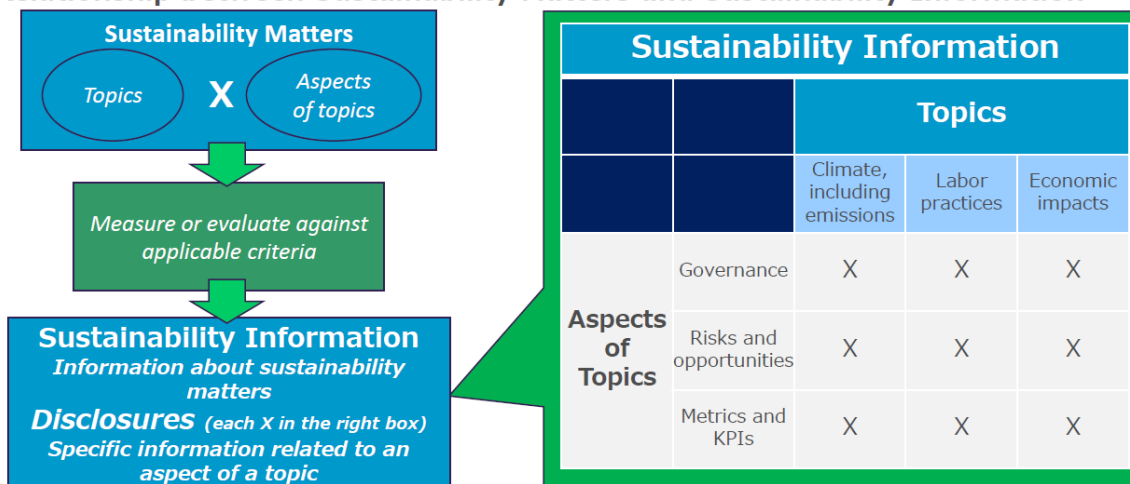
An illustration in paragraph 2, Appendix 1 of ED-5000 could be better understood by making it clear that the table in the right box shows how the concept in the bottom left box is reflected in the disclosures in the sustainability information as follows:

- Changing “Disclosures” in upper right box to “Sustainability Information”
- Changing the green arrow from the bottom left box to the right table to cover the entire table in the right instead of just pointing toward “Aspect of Topics.”
- Adding a note in the bottom left box that each of the “X” in the right table means “disclosure” in accordance with paragraph 4 of Appendix 1.

In addition, the circles around “Topics” and “Aspects of topics” in the top left box should not overlap each other; therefore, these two should be clearly separated in the box and show they have a matrix relationship by adding “X” between them.

Attached below is the suggested revised illustration in paragraph 2, Appendix 1 of ED-5000.

Relationship between Sustainability Matters and Sustainability Information



Differentiation of Limited Assurance and Reasonable Assurance

- Does ED-5000 provide an appropriate basis for performing both limited assurance and reasonable assurance engagements by appropriately addressing and differentiating the work effort between limited and reasonable assurance for relevant elements of the assurance engagement? If not, what do you propose and why?

(See Explanatory Memorandum Section 1-F, paras. 45-48)

Overall response: [No, with comments below](#)

Detailed comments (if any):

We do not agree with paragraph 106 of ED-5000 which requires the practitioner’s “evaluation” of whether the entity’s information system appropriately supports the preparation of the sustainability information in accordance with the applicable criteria for both limited and reasonable assurance engagements because we do not believe the requirement is necessary for limited assurance engagements.

We believe this requirement should be a requirement only for reasonable assurance engagement, which is consistent with the requirements for other components of internal control, such as control environment (paragraph 103R) and risk assessment (paragraph 104R).

Preliminary Knowledge of the Engagement Circumstances, Including the Scope of the Engagement

8. Is ED-5000 sufficiently clear about the practitioner's responsibility to obtain a preliminary knowledge about the sustainability information expected to be reported and the scope of the proposed assurance engagement? If not, how could the requirements be made clearer?

(See Explanatory Memorandum Section 1-F, para. 51)

Overall response: [Yes, with comments below](#)

Detailed comments (if any):

We have a suggestion to paragraph A161 of ED-5000, which states, "If the engagement does not have at least three parties, it is unable to satisfy all of the elements of an assurance engagement under the *International Framework for Assurance Engagements*. The practitioner's responses may include: (...) conducting the engagement as a consulting engagement. (...)" (underline added)

Since jurisdictional independence rules, law or regulations may prohibit such a consulting engagement, we suggest adding an underlined phrase in paragraph A161 of ED-5000 as follows:

Conducting the engagement as a consulting engagement, unless otherwise prohibited.

Similar to paragraph A161, paragraph A189 also refers to a consulting engagement and may need similar revisions.

We also recommend that the IAASB ensure consistency between paragraphs A161 and A189 of ED-5000 and the IESBA Code's ethical and independence requirements for sustainability assurance, when finalizing the ED-5000.

9. Does ED-5000 appropriately address the practitioner's consideration of the entity's "materiality process" to identify topics and aspects of topics to be reported? If not, what approach do you suggest and why?

(See Explanatory Memorandum Section 1-F, paras. 52-55)

Overall response: [Yes \(with no further comments\)](#)

Detailed comments (if any):

Suitability and Availability of Criteria

10. Does ED-5000 appropriately address the practitioner's evaluation of the suitability and availability of the criteria used by the entity in preparing the sustainability information? If not, what do you propose and why?

(See Explanatory Memorandum Section 1-F, paras. 56-58)

Overall response: [Yes \(with no further comments\)](#)

Detailed comments (if any):

11. Does ED-5000 appropriately address the notion of “double materiality” in a framework-neutral way, including how this differs from the practitioner’s consideration or determination of materiality? If not, what do you propose and why?

(See Explanatory Memorandum Section 1-F, paras. 59-60 and 68)

Overall response: [Yes \(with no further comments\)](#)

Detailed comments (if any):

Materiality

12. Do you agree with the approach in ED-5000 for the practitioner to consider materiality for qualitative disclosures and determine materiality (including performance materiality) for quantitative disclosures? If not, what do you propose and why?

(See Explanatory Memorandum Section 1-F, paras. 65-74)

Overall response: [Agree \(with no further comments\)](#)

Detailed comments (if any):

Understanding the Entity’s System of Internal Control

13. Do you agree with the differentiation in the approach in ED-5000 for obtaining an understanding of the entity’s system of internal control for limited and reasonable assurance engagements? If not, what suggestions do you have for making the differentiation clearer and why?

(See Explanatory Memorandum Section 1-F, paras. 75-81)

Overall response: [Disagree, with comments below](#)

Detailed comments (if any):

Refer to our comment on Question 7.

Using the Work of Practitioner's Experts or Other Practitioners

14. When the practitioner decides that it is necessary to use the work of a firm other than the practitioner's firm, is ED-5000 clear about when such firm(s) and the individuals from that firm(s) are members of the engagement team, or are "another practitioner" and not members of the engagement team? If not, what suggestions do you have for making this clearer?

(See Explanatory Memorandum Section 1-G, paras. 82-87)

Overall response: [Yes, with comments below](#)

Detailed comments (if any):

1. We agree that the ED-5000 is clear about when a firm other than the practitioner's firm and the individuals from that firm are members of the engagement team or are "another practitioner" and not members of the engagement team. To further clarify these relationships, we recommend that the *Figure 2: Individuals Involved in the Engagement* in paragraph 87 of the Explanatory Memorandum to ED-5000 be included as the Appendix to ED-5000.
2. We think paragraph 17(p) of ED-5000 could be better understood by adding the phrase "and another practitioner," otherwise "another practitioner" could be interpreted as part of "any other individuals who perform procedures on the engagement" who is also a member of the engagement team.

We suggest adding the underlined part to paragraph 17(p) as follows:

Engagement team – The engagement leader and other personnel performing the engagement, and any other individuals who perform procedures on the engagement, excluding a practitioner's external expert and another practitioner.

15. Are the requirements in ED-5000 for using the work of a practitioner's external expert or another practitioner clear and capable of consistent implementation? If not, how could the requirements be made clearer?

(See Explanatory Memorandum Section 1-G, paras. 88-93)

Overall response: [Yes \(with no further comments\)](#)

Detailed comments (if any):

Estimates and Forward-Looking Information

16. Do you agree with the approach to the requirements in ED-5000 related to estimates and forward-looking information? If not, what do you propose and why?

(See Explanatory Memorandum Section 1-G, paras. 94-97)

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

We are supportive of the proposed approach related to estimates and forward-looking information in ED-5000 with two comments below.

1. With respect to paragraph 134L (a)(ii) in ED-5000 for limited assurance engagements, it seems to require more than what is required for reasonable assurance engagements in paragraph 134R (a)(i) by requiring the practitioner to evaluate whether the method for developing estimates or forward-looking information itself is appropriate; whereas paragraph 134R (a)(i) requires the practitioner to evaluate whether the method has been appropriately selected and applied by management. If the IAASB does not intend to require something more extensive for the limited assurance engagement, the requirements in paragraph 134L (a) should be reconsidered to make them clearly less than what is required in paragraph 134R (a) so that the differentiation in requirements between limited assurance and reasonable assurance is clearer.
2. We understand that paragraph 134L requires evaluation of the methods for developing estimates or forward-looking information in accordance with paragraph 134L(a) and assumptions or data are evaluated as part of “other procedures” if deemed necessary in accordance with paragraph 134L(b). To further clarify what constitutes “other procedures,” we think it is useful to add a reference to reasonable assurance requirements in application material to 134L in a way similar to paragraph A104 of ISAE 3410.

Suggested additional sentence in application materials to ED-5000:

Application material to 134L. In some limited assurance engagements, it may be appropriate for the practitioner to undertake one or more of the procedures identified in paragraph 134R.

Risk Procedures for a Limited Assurance Engagement

17. Do you support the approach in ED-5000 to require the practitioner to design and perform risk procedures in a limited assurance engagement sufficient to identify disclosures where material misstatements are likely to arise, rather than to identify and assess the risks of material misstatement as is done for a reasonable assurance engagement? If not, what approach would you suggest and why?

(See Explanatory Memorandum Section 1-G, paras. 98-101)

Overall response: [Yes, with comments below](#)

Detailed comments (if any):

We support the proposal in ED-5000 related to Risk Procedures for a limited assurance engagement with two comments below:

1. Although we believe it is important to involve key practitioner’s external experts in the discussion required in paragraph 96, it is not always necessary in all circumstances. Therefore, we recommend adding “if necessary” to the first sentence in paragraph 96 of ED-5000 to read: “The engagement leader and other key members of the engagement team, and if necessary, any key practitioner’s external experts, shall discuss the susceptibility of the disclosures to material misstatement, (...).”
2. We have a concern regarding inconsistent risk procedures for a limited assurance engagement relating to the GHG statement as we mentioned in our comment to Question 3. We believe the same procedures should be required regardless of the way a conclusion on the GHG statement is provided

so that a smooth transition from the engagements under an extant ISAE 3410/ISAE 3000 (Revised) to ISSA 5000 is warranted.

Groups and “Consolidated” Sustainability Information

18. Recognizing that ED-5000 is an overarching standard, do you agree that the principles-based requirements in ED-5000 can be applied for assurance engagements on the sustainability information of groups or in other circumstances when “consolidated” sustainability information is presented by the entity? If not, what do you propose and why?

(See Explanatory Memorandum Section 1-G, paras. 102-107)

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

Although ED-5000, as an overarching standard, can be applied for assurance engagements on groups or “consolidated” sustainability information, we believe guidance in ED-5000 is not sufficient. We recommend group and consolidated sustainability information specific standards or guidance within the ISSA 5000 suites be developed.

Fraud

19. 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? If not, what suggestions do you have for increasing the focus on fraud and why?

(See Explanatory Memorandum Section 1-G, paras. 108-110)

Overall response: [Agree, with comments below](#)

Detailed comments (if any):

We support the fraud related proposal in ED-5000 with one suggestion below:

There seem to be duplicative examples between paragraphs A296 (related to paragraph 97, material misstatements due to fraud) and A406 (related to paragraph 138, examples of misstatements due to fraud). We suggest the IAASB revisit and streamline by more directly linking those application materials to the related requirements. For example, paragraph A296 could be focused on factors or circumstances under which fraud or suspected fraud is more likely to arise.

Communication with Those Charged with Governance

20. 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? If not, what do you propose and why?

(See Explanatory Memorandum Section 1-G, paras. 111-112)

Overall response: [No, with comments below](#)

Detailed comments (if any):

We do not agree with the proposal in ED-5000 because requirements in paragraph 62 and related application materials are not sufficient for certain situations. We understand that ED-5000 is an overarching principles-based standard; however, in the cases where ED-5000 is applied for an assurance engagement mandated by a jurisdiction, additional communication should be warranted, given the requirements for financial statement audits under ISA 260 (Revised), *Communication with those charged with governance*.

For example, communications required by ISA 260 (Revised) but not required by ED-5000 include communication on the practitioner's responsibilities in relation to the sustainability information assurance, planned scope and timing of the assurance, and practitioner's independence. We think these could be added to ED-5000 as conditional requirements to assurance engagements of listed entities or other engagements whenever deemed necessary.

Reporting Requirements and the Assurance Report

21. Will the requirements in ED-5000 drive assurance reporting that meets the information needs of users? 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.

(See Explanatory Memorandum Section 1-G, paras. 116-120, 124-130)

Overall response: [Yes, with comments below](#)

Detailed comments (if any):

We are supportive of the proposed requirements for the assurance reports in ED-5000 and have one suggestion for illustrations of assurance reports in Appendix 2 of ED-5000 as follows:

We believe it would be useful to provide examples of how "summary of work performed" is articulated in the limited assurance reports as non-authoritative guidance or educational materials. Since the extent of procedures could vary among limited assurance engagements and it may impact on the level of assurance within limited assurance engagements, by adding these examples, practitioners could better understand the level of procedures expected to be performed for a limited assurance engagement. It also helps consistent description of procedures performed in the limited assurance report under similar engagement circumstances, leading to reduced diversity in practice and avoid potential confusions among users of the assurance reports.

22. Do you agree with the approach in ED-5000 of not addressing the concept of “key audit matters” for a sustainability assurance engagement, and instead having the IAASB consider addressing this in a future ISSA? If not, what do you propose and why?
(See *Explanatory Memorandum Section 1-G, paras. 121-123*)

Overall response: [Agree \(with no further comments\)](#)

Detailed comments (if any):

23. For limited assurance engagements, is the explanation in the Basis for Conclusion section of the assurance report that the scope and nature of work performed is substantially less than for a reasonable assurance engagement sufficiently prominent? If not, what do you propose and why?
(See *Explanatory Memorandum Section 1-G, para. 131*)

Overall response: [Yes, with comments below](#)

Detailed comments (if any):

We agree with the proposal in ED-5000 with one comment below:

We suggest similar revision be considered as a consequential amendment to ISAE 3410 (Illustration 2).

Other Matters

24. Are there any public sector considerations that need to be addressed in ED-5000?
(See *Explanatory Memorandum Section 1-I, para. 135*)

Overall response: [No \(with no further comments\)](#)

Detailed comments (if any):

25. Are there any other matters you would like to raise in relation to ED-5000?

Overall response: [Yes, as further explained below](#)

Detailed comments (if any):

1. Inquiry of management (paragraphs 131L and 131R of ED-5000)

Both paragraphs 131L and 131R require inquiries of management when performing analytical procedures if analytical procedures identify certain inconsistency.

“Management” is defined in paragraph 17(y) as “The person(s) with executive responsibility for the conduct of the entity’s operations. For some entities in some jurisdictions, management includes one or all of those charged with governance, for example, executive members of a governance board, or an owner-manager.”

Given the definition of the “management” in ED-5000, we think, in practice, inquiries are performed with non-managerial personnel within an entity who the practitioner believes is the appropriate or right individual to inquire, not necessarily with management, in certain situations. Therefore, we suggest revising the paragraphs 131L and 131R to read, “inquiry of the entity” (similar to paragraph 48L of ISAE 3410) or “inquiry to other appropriate individuals within the entity” (similar to paragraph 14(a) of ISA 315 (Revised 2019)).

2. Scope of the Assurance Engagement (Ref: Paragraphs 74(c), A198)

Paragraph A198 of ED-5000 indicates that there are situations where only a part of the disclosures in the sustainability information is subject to assurance if permitted by the applicable criteria. In this regard, we acknowledge that ED-5000 is framework-neutral but believe further clarification is needed for the situation where only part of the sustainability information is subject to the assurance engagement although the sustainability information is prepared in accordance with the (framework) criteria which require comprehensive disclosure of sustainability information, such as IFRS S1 and S2 issued by ISSB.

For example, paragraph 72 of IFRS S1 issued by ISSB states, “An entity whose sustainability-related financial disclosures comply with all the requirements of IFRS Sustainability Disclosure Standards shall make an explicit and unreserved statement of compliance. An entity shall not describe sustainability-related financial disclosures as complying with IFRS Sustainability Disclosure Standards unless they comply with all the requirements of IFRS Sustainability Disclosure Standards.” However, we think there would be jurisdictions where the scope of assurance under local laws or regulations is limited to only certain topics or aspects of topics although the comprehensive sustainability information is prepared in accordance with IFRS S1 and S2. Or there may be jurisdictions where no assurance is required but the reporting entities might want to have voluntarily assured only certain metrics of sustainability disclosures being reported in accordance with the comprehensive framework criteria (such as the ISSB’s IFRS S1 and S2).

In these situations, we believe paragraph A198 of ED-5000 indicates that it is not acceptable to conduct the assurance engagement for part of the sustainability information based on the criteria which require the comprehensive disclosure, such as IFRS S1 or S2 issued by the ISSB, because the criteria do not “permit” it and rather the applicable criteria should be the one developed by the entity. However, we believe it is unclear from ED-5000 and further clarification is needed.

Also, we expect further clarification or need further guidance on how to identify the applicable criteria in the assurance report in the situations described above where the practitioner does not obtain evidence about whether the entire sustainability information complies with all the criteria since the scope of assurance engagement is limited to certain topics or aspects of topics.

3. References

When finalizing ED-5000, we suggest revisiting the following paragraph numbers for accuracy:

- Paragraph 102L(c) refers to A329 – A332 but it should be A333 – A336.
- Paragraph 134R(a)(ii) refers to A394R, A388R, A396 but they should be A394R and A396.
- Paragraph A433 refers to paragraph 3 but it should be paragraph 4.

Part C: Request for General Comments

The IAASB is also seeking comments on the matters set out below:

26. Translations—Recognizing that many respondents may intend to translate the final ISSA for adoption in their own environments, the IAASB welcomes comment on potential translation issues respondents note in reviewing ED-5000.

Overall response: [No response](#)

Detailed comments (if any):

27. Effective Date—As explained in paragraph 138 of Section 1-I – Other Matters, the IAASB believes that an appropriate effective date for the standard would be for assurance engagements on sustainability information reported for periods beginning or as at a specific date approximately 18 months after approval of the final standard. Earlier application would be permitted and encouraged. Do you agree that this would provide a sufficient period to support effective implementation of the ISSA. If not, what do you propose and why?

Overall response: [Agree \(with no further comments\)](#)

Detailed comments (if any):