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1	CFA Institute	Yes	Timely response to emerging audit complexity is necessary for investors to rely on financial statements.
2	Australian Securities and Investments Commission	No	There is considerable work required on the first strategic objective, which is key to confidence in our markets. This should be given clear priority over other matters, particularly the second priority.
3	Basel Committee on Banking Supervision	Yes	The Basel Committee on Banking Supervision (the "Committee") welcomes the opportunity to comment on the International Auditing and Assurance Standards Board's ("IAASB") work-plan for 2017 - 2018 and continuing relevant of its strategic objectives. The Committee has a strong interest in promoting high quality auditing standards and as such, is supportive of the work of the IAASB to develop such standards. While the Committee generally agrees with the three strategic objectives set out above, we emphasize the importance of the first objective: ensuring ISAs continue to form the basis for high quality, valuable and relevant audits. The finalization of ISA 540 amendments is key to this objective. The ISA 540 project should continue to remain of highest priority and on schedule for completion to coincide with IFRS 9 implementation. In the Committee's view, this is of utmost importance given the interrelation between ISA 540 and IFRS 9 implementation, the latter of which will be implemented by a majority of banks in 2018. The timeliness of the completion of ISA 540 revisions and a coinciding effective date in 2018 would provide the audit community with a high quality auditing standard needed for effective and consistent audits of expected credit losses (ECL). Our expectation is that not only will this be delivered on time, but also that the revision of ISA 315 will be aligned as much as possible with the revisions in ISA 540 for we believe the audit of accounting estimates (especially ECL estimates) require pro-active attention from auditors with regard to risks in the internal systems and procedures designed by management. We encourage the board to either finalize the ISA 315 project as soon as possible or to address risks in internal systems relevant to accounting estimates directly within ISA 540, which would then be moved to ISA 315 when appropriate. We agree that outreach and collaboration on public interest issues is imperative to the standard development process, and thus should continue to occur alongside the first objective. Lastly, given the number of high importance projects on the IAASB's 2017-2018 work plan and present resource constraints, we do not view the second objective (i.e. the evolution of standards to address emerging needs for services other than audits of financial statements) as a priority.
4	Israel Securities Authority	Yes	
7	Independent Regulatory Board for Auditors - South Africa	Yes	We believe that the three strategic objectives remain relevant to an extent. As the IAASB thinks about its strategy for the next period, the IAASB should reflect on its response to IFIAR goals and inspections findings. The Independent Regulatory Board for Auditors (IRBA) issued its first Public Inspections Report 2014/2015: Striving for Consistent, Sustainable High Audit Quality in December 2015. This report provides an analysis of key findings arising from firm and engagement inspections performed by the IRBA's Inspections Department for the year ended 31 March 2015, and also includes an overview of the scope. The report is available on the IRBA website <a href="http://www.irba.co.za/guidance-to-ras/inspections/reports">http://www.irba.co.za/guidance-to-ras/inspections/reports</a> We are pleased to see that the majority of the common areas of audit deficiencies for the inspections of quality control systems and the top audit engagement findings from the report are being addressed by the IAASB in its current and near-future projects, and support the IAASB'S initiatives to monitor reports from inspection bodies and regulators. We also encourage the IAASB to engage with firm networks to understand actions that are being undertaken to address the specific audit quality issues most frequently identified by regulators and the "root" causes of their systemic findings, and to communicate these to the IAASB.
8	Ontario Securities Commission	Yes	
9	SEC Thailand	Yes	
10	Securities Commission of Brazil (CVM)	Yes	
11	AUASB	Yes	The AUASB supports the three strategic objectives and believe they continue to remain relevant. Based on feedback from our stakeholders we recommend that when pursuing these objectives the IAASB considers maintaining an appropriate balance between the expectations of regulators and the capacity of assurance practitioners to respond to increased requirements and whether these represent cost effective improvements to audit quality. Consideration should also be given to linkages to the IAESB and whether further education and guidance may be more appropriate than amending standards.
12	Canadian Auditing and Assurance Standards Board	Yes	The Canadian Auditing and Assurance Standards Board recently issued its own strategic plan for 2016-2021. Our objectives are similar to those of the IAASB. Input received on consultation with Canadian stakeholders indicated that these objectives are appropriate in the Canadian environment. We believe that they also remain appropriate for the global environment.
13	Financial Reporting Council (UK)	Yes	
14	New Zealand Auditing and Assurance Standards Board of the External Reporting Board	Yes	The NZAuASB considers that the strategic objectives the IAASB identified for the period 2015-2019 continue to be appropriate. The strategic objectives take into account the maintenance and development of high quality assurance standards, the future proofing of the assurance standards by considering their continued relevance to stakeholders needs, and recognize the importance of collaboration and cooperation with contributors to the financial reporting supply chain. The NZAuASB supports the IAASB's decision to prioritize and focus on continuing current projects in the 2017-2018 period, and to start preparing for the future.
15	Aitken Lambert Elsworth Inc	Yes	
16	BDO International	Yes	As noted in our previous comments on the Work Plan and Invitation to Comment we are broadly supportive of the IAASB's strategic objectives.
17	Baker Tilly International	Yes	
18	Crowe Horwath International	Yes	The IAASB should focus on the follow up to "Enhancing Audit Quality" and the timely development of new and revised standards.
19	Deloitte	Yes	
20	Ernst & Young Global Limited	Yes	As set out, these are high-level strategic objectives that we believe would be relevant for the IAASB on an ongoing basis, including beyond the strategy period of 2015-2019.
21	Grant Thornton International Limited	Yes	We agree that the three strategic objectives as outlined above continue to remain relevant for the strategy period 2015-2109. We believe that it is important for the IAASB to consider the view of all of their stakeholders' and understand the issues affecting those stakeholders in both existing practices and in areas where the need for guidance is emerging. It is therefore important that outreach and collaboration with all key stakeholders, and in particular regulators, continues to be strengthened as we see this as critical to the ISAs remaining relevant and critical to achieving high-quality audits.
22	Harold Levin & Associates Inc.	Yes	
23	KPMG network	Yes	KPMG agrees with the strategic objectives listed above. Increased focus by users, regulators and oversight authorities on audit quality necessitates that ISAs continue to form the basis for high-quality and relevant audits, applied consistently worldwide. As auditors we also expect the IAASB to provide timely and workable solutions to emerging issues in today's constantly changing business environment - mainly with respect to audits of financial statements but also to other assurance and related services. We also believe that outreach activities with key stakeholders should be strengthened and we encourage continuous dialog with stakeholders.
24	leon margolis chartered accountant	Yes	

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25	Marais Crowther	Yes	Key functions
26	PricewaterhouseCoopers International Limited	Yes	
27	PKF International Limited	Yes	It is critical to respond to emerging issues in a timely manner - the pace of change is tremendous and requires changes in the way we worked before. In addition, the entire reporting supply chain needs to be more involved - too much has rested in the profession to date.
28	MAZARS	Yes	
29	SANTA FE ASSOCIATES	Yes	
30	SMS LATINOAMERICA	Yes	IAASB is the quality response of the profession to advance of regulators which has to continue reinforcing its role as the issuer of standards to improve audit quality where needed. The stakeholders recognize this effort of the profession as a contribution towards better quality of the information.
31	Office of the Auditor General of Canada	Yes	
32	ACCA	Yes	The identified issues remain important areas for improving audit quality and confidence in assurance.
33	AICPA	Yes	We support the objectives as set forth above; as noted in our subsequent responses, we think it is important for the IAASB in assessing inputs on audit quality enhancements, both for current issues and anticipating new accounting standards, to maintain focus on scalability. We recognize the challenges with balancing listed entity, non-listed entity, and specific industry challenges; we note that often in responding to issues the inclination may be to require more prescriptive procedures. While this may be appropriate in certain circumstances, we would caution the Board to consider the cumulative and long-term implications of such changes on audit effectiveness and efficiency.
34	Chartered Accountants Australia and New Zealand	Yes	We still believe the strategic objectives are appropriate.
35	CNCC and CSOEC	Yes	<p>We agree that the three strategic objectives for the strategy period 2015-2019 continue to remain relevant.</p> <p>-Concerning the first objective, i.e. ensuring that ISAs continue to form the basis for high quality, valuable and relevant audits by responding on a timely basis to issues noted in practice and emerging developments, we however recommend the IAASB not to depart from the concept of "principles-based auditing standards" which was the underlying philosophy of the clarity project. We believe that the tendency for complex rules-based requirements, favored by a systematic response to the regulators' demands, is a move away from the principles of clarity and the wrong direction to take.</p> <p>-Regarding the second objective, i.e. ensuring the IAASB's standards evolve as necessary to adequately address the emerging needs of stakeholders for services other than audits of financial statements, we fully support this objective.</p> <p>We are of the opinion that the auditor's role has to evolve beyond his core function of auditing financial statements and extend to the audit of reports outside of the financial statements. As a matter of fact, in the current changing world and in order to better respond to stakeholder needs, the entities are changing the nature, the extent of the published financial information and also the way under which and the timing the information is disseminated. There is an increasing trend for entities to produce non-financial information (for example on social, environmental and sustainable aspects of their operations). Entities may find it in their interest to disclose voluntarily certain non-financial information, particularly if it is designed as part of a package to improve their credibility and acceptance in key markets, or if it enables them to undertake business more successfully. Moreover, disclosure of such information may be seen as an important business driver.</p> <p>-We also support the third objective, i.e. strengthening outreach and collaboration with key stakeholders in the reporting supply chain on public interest issues relevant to audit, assurance and related services. However, we recommend the IAASB to remain vigilant as regards the right balance between all stakeholders and the respect of its own independence. This is especially in addressing the real needs of smaller entities. As a matter of fact, we note that the ISAs are becoming more and more complex, with many requirements addressing the increasing complexity in the audit of large organizations in an international environment. The IAASB should not forget that the smaller entities remain a significant part of the market and the ISAs should not lose their ability to be effectively applied in these environments.</p>
36	CPA Australia	Yes	We consider that the 3 objectives rightly cover audits of financial statements, assurance and related services, as well outreach and collaboration. While we broadly agree with the strategic objectives as drafted, we suggest that greater emphasis could be placed on the IAASB "leading" the auditing and assurance profession in addition to "responding" to issues so that it will maintain its contribution and value into the future.
37	European Federation of Accountants and Auditors for SMEs (EFAA)	Yes	We reiterate our previous comments (EFAA response Comment on IAASB Consultation Paper - The IAASB's Proposed Strategy for 2015-2019 and The IAASB's Proposed Work Program for 2015-2016) that we believe that it is important to address the long term future of audit and assurance and engaging with stakeholders to gauge their views on what is and will be required in 10 - 15 years. We are of the view that there is a fundamental need to be alert to long term issues and the short term changes currently being dealt with by the IAASB need to be congruent with the long term objectives. Fixing immediate gaps in standards may not be sufficient.
38	FAR	Yes	The IAASB's strategic objectives mirror the underlying framework that supports the development and maintenance of good quality auditing standards. In considering these strategic objectives, it is however, important to emphasize the need to properly understand stakeholder needs, to balance these needs against the resources of the Board and staff and to address important needs in a timely manner.

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39	The Federation of European Accountants	Yes	<p>By considering the first objective in particular, the IAASB addresses the need for change to enhance audit quality at a global level. We recommend the IAASB to limit its requirements as far as possible so that the ISAs remain principles based. This will mitigate the risk of the ISAs becoming too "cluttered" with details, which can distract from the core principles. The tendency for complex rules-based requirements favored by many regulators is a move away from what the profession believes and is a step in the wrong direction. In addition, ensuring that the "IAASB's standards evolve as necessary" provides a clear understanding that additional standards should be developed only if they are absolutely required on a global level. It is also important for countries applying the ISAs to have sufficient time to adapt to the changes to these standards and translate them. Continual changes risk becoming counterproductive to the global acceptance of the ISAs. Therefore, caution needs to be taken against producing abstract or theoretical literature or making quick-fix changes to individual ISAs. The IAASB could adopt a systematic approach to changes instead of the piecemeal way in which changes have been issued in the more recent past. We are also of the opinion that the auditor's role may evolve beyond his/her core function of auditing financial statements and extend to the audit of reports outside of the financial statements. Additional assurance might be obtained regarding areas of the annual report beyond the audited financial statements, for example the directors' report. However, the IAASB should not seek to require when such other reports ought to be subject to assurance - only how such an assurance engagement would be undertaken if required or requested. The Federation also supports the IAASB in placing emphasis on dialogue with stakeholders in its strategy. For instance, the IAASB should have close coordination with IASB. It is also essential to have appropriate consideration of legislative initiatives i.e. EU Audit Reform. However, notwithstanding its effort to be responsive to stakeholders, care should be taken to maintain the right balance and variety of stakeholders, and not just the "key stakeholders in the reporting supply chain", thus helping ensure that the IAASB maintains its own independence. This is especially true in addressing the real needs of smaller entities and we acknowledge the IAASB's consideration of this matter. To this end, we note that the ISAs are becoming more complex, with many requirements addressing the increasing complexity in the audit of large organizations in an international environment. The IAASB should not lose sight of the smaller entities which remains a significant part of the market, and the ISAs should not lose their ability to be effectively applied in these environments. Lastly, we are pleased that the IAASB does not only consider the financial reporting supply chain but refers to the "reporting supply chain". This will continue to grow in relevance, given that non-financial information reporting including the directors' report and forward looking information, continues to grow in importance.</p>
40	Hong Kong Institute of Certified Public Accountants	Yes	<p>We consider the strategic objectives relevant. It is important for IAASB to monitor global developments and ensure the strategy is robust enough to respond to economic conditions and events.</p>
41	Institut der Wirtschaftspruefer e.V. (IDW)	Yes	
42	Belgian Institute of Registered Auditors (IBR-IRE)	Yes	<p>Yes, IBR-IRE agrees with these objectives as being part of the strategic vision of the IAASB. We believe the standards developed by the IAASB are important to ensure a high-quality audit on a worldwide basis and a harmonized approach of other services the auditor (professional) can provide. Therefore, the Clarified ISAs have already been adopted in Belgium since 2010 and the New and Revised ISAs should be applicable as from periods starting on or after 17 June, 2016. We believe the IAASB should continue with its ongoing projects (e.g., on ISA 540, ISQC 1/ISA 220, and others) while ensuring the ISAs remain fit for purpose. However, we emphasize that the ISAs are intended to be "principles based" as opposed to "rules based". When one reads the ISAs, this approach is questionable because many paragraphs are leaning towards a "rules based"-approach. However, we believe it to be important for countries applying the ISAs to have sufficient time to adapt to the changes to these standards and translate them. Continual changes could become counterproductive to the global acceptance of the ISAs. Therefore, the IAASB could consider a period of stand-still of the ISAs or at least consider whether the guidance wouldn't be appropriate. We also recommend the IAASB continues its efforts to coordinate with other stakeholders, in particular the IASB, as well as with the European Commission to ensure proper alignment with European legislative initiatives.</p>
43	Institute of Chartered Accountants in England and Wales (ICAEW)	Yes	<p>We agree that the three strategic objectives for the strategy period 2015-2019 remain relevant.</p>
44	ICAS	Yes	<p>It is essential that the IAASB works to ensure that audits are carried out to a high standard whilst recognizing that the reporting and business environment is constantly changing and the outreach program is an effective way of ensuring that audit remains relevant.</p>
45	ICPAU	Yes	<p>Still relevant</p>
46	Institute of Singapore Chartered Accountants (ISCA)	Yes	
47	The Japanese Institute of Certified Public Accountants	Yes	
48	The Malaysian Institute of Certified Public Accountants	Yes	
49	NBA	Yes	<p>We agree that the three strategic objectives for the strategy period 2015-2019 continue to remain relevant. We mentioned in our response to the ITC that the IAASB should consider fundamental revision of the ISAs instead of a constant gradual revision of the ISAs. We would like to reiterate this message in order to keep the ISAs fit for the intended purposes. Furthermore, we recommend the IAASB to maintain an appropriate balance between principles based ISAs versus rules based ISAs with very detailed requirements. We recommend the IAASB to take into account that the auditor has an evolving role that might become broader than only his core function of auditing financial statements. Additional assurance might be provided regarding areas of the annual report beyond the audited financial statements, such as the directors' report. As a result, additional standards and different guidance could be needed. We support the dialogue with stakeholders.</p>
50	South African Institute of Chartered Accountants ( SAICA)	Yes	<p>SAICA believes that in the current environment there are a number of matters that draw attention to the continued relevance and value of the external audit of financial statements; linked to fundamental concepts around audit quality and auditor conduct. Furthermore, in a rapidly evolving business environment more complex in-practice issues continue to present themselves and different user information needs are emerging (for example, related to emerging forms of external reporting). All of these needs can only be effectively met, if there is broad recognition and involvement of all affected stakeholders. The IAASB's strategic objectives are sufficiently robust to cater for these demands.</p>
51	South African Institute of Professional Accountants	Yes	<p>These remain relevant and a priority for the profession</p>
52	IFAC SMP Committee	Yes	<p>We agree that the three strategic objectives for the strategy period 2015-2019 continue to remain relevant.</p>
53	VACPA	Yes	
54	Wirtschaftsprueferkammer (WPK)	Yes	
55	Confederation of Danish Industry	Yes	<p>They remain relevant assuming that implementation of the new ISA-700 suite is part of the three priorities</p>

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56	Individual	No	Me parece interesante también la capacitación a nivel de los profesionales en preparadores, reveladores y aseguramiento de la calidad de la información. Esto en un convenio con universidades en especial en latino-América. Así mismo fortalecer la Auditoría Forense, debido al incremento de fraudes y delitos económicos y financieros en todo tipo de actividades a nivel mundial. Google translate: I also find interesting training at the level of the professionals in the preparers, developers and assurance of the quality of the information. This in an entity or an agreement with universities especially in Latin America. Also strengthen the Forensic Audit, due to the increase of fraud and economic and financial crimes in all types of activities worldwide.
57	Individual	Yes	
58	Individual	Yes	
59	Individual	Yes	
60	Individual	Yes	
61	Individual	Yes	
62	Individual	Yes	
63	Individual	Yes	
64	Individual	No	There has always been a 'Gap' between the standard setters and what is being reported by Regulators as firm meeting standards. What is being done to make audit standards practical in the real world? Why is it proving almost impossible for firms to achieve 'good' audits.
65	Individual	No	All silly
66	Individual	Yes	
67	Individual	Yes	
68	Individual	Yes	High Quality, Valuable and relevant audit responded on timely manner is the crux of audit to protect shareholders value in an entity With the fast pace of business world and more complex business transactions IAASB has to evolve in timely manner to address the needs of stakeholders
69	Individual	Yes	
70	Individual	Yes	
71	Individual	Yes	
72	Individual	Yes	
73	Individual	Yes	
74	Individual	Yes	The objectives have not been met and so we should continue to pursue them
75	Individual	Yes	Practical issues, new developments and stakeholder needs need to be constantly responded to, to ensure services that are relevant and of the expected level of quality. The public interest is always a critical factor to take into account, to ensure accountability.
76	Individual	Yes	
77	Individual	Yes	They cover issues which are highly relevant to our work and will probably continue to be highly relevant for some time to come
78	Individual	Yes	
79	Individual	No	It is time for the IAASB to take a leadership role in reformation of auditing to accommodate the massive changes in technological capacity and market dynamics now gathering momentum.
80	Individual	Yes	IFAC represents "trust" in the economic environment. Major part of profession's clients are not listed or otherwise PIEs and thus proportional application of e.g. ISAs should be always emphasized - ISAs can be PIE-driven if this emphasis is preserved. IESBA's code regarding ethics cannot be executed proportionally because of its nature but the code should be more general (if there is a wrong or biased understanding of Right and Wrong in an individuals mind, rules cannot change it).
81	Individual	Yes	
82	Individual	Yes	
83	Individual	Yes	I agree that action to improve audit quality is essential, that standard setting remain a priority, specifically in the areas of professional skepticism, quality control and risk assessment.
84	Individual	Yes	In line with our response to the IAASB's Consultation Paper: The IAASB's Proposed Strategy for 2015-2019 and The IAASB's Proposed Work Program for 2015-2016 ( <a href="http://www.eba.europa.eu/documents/10180/547248/EBA+Comment+Letter+on+IAASB+Proposed+Strategy+2015-2019+and+Work+Plan+2015-2016+.pdf">http://www.eba.europa.eu/documents/10180/547248/EBA+Comment+Letter+on+IAASB+Proposed+Strategy+2015-2019+and+Work+Plan+2015-2016+.pdf</a> ), the EBA agrees that the IAASB's strategic objectives for the period 2015-2019 continue to remain relevant, in order to increase consistency and effectiveness of the application of auditing standards and therefore ensure users' confidence in the audit of financial statements. In light of the developments in other standards (such as accounting standards and in particular IFRS 9 Financial Instruments (IFRS 9)) and in audit practices, the EBA believes that it is necessary to ensure as a matter of priority that ISAs are relevant to the current environment and they sufficiently address current challenges. The strengthening of outreach with key stakeholders, such as regulators and audit inspectors is also necessary in meeting the aforementioned objectives and addressing appropriately the underlying reasons for audit quality issues. Having said that, the strategic objective of addressing emerging needs of stakeholders for services other than audits of Financial Statements is important too, but the EBA believes that this objective should attract the least attention compared to the other two objectives and in particular the first one (ensuring on a timely basis that the ISAs support high quality audits responding to any developments), which is a matter of priority. Indeed, in light of the forthcoming application of IFRS 9 in 2018 and the new challenges in the audit of expected losses, it is imperative to ensure that ISAs remain relevant and that the work carried out by the IAASB (particularly on the revision of ISA 540 but also on the additional ISAs affected by IFRS 9) is completed on a timely manner by the time of application of IFRS 9. Besides the timely completion of the related work, this work should introduce significant changes in audits in order to enable auditors to perform high quality audits of IFRS 9. High quality audits together with high quality implementation of IFRS 9 both support market confidence and discipline.
85	Individual	Yes	
86	Individual	Yes	
87	Individual	Yes	We agree with the strategic objectives as they are important to ensure that audit and assurance services provided by professional accountants are aligned with the needs of the market/users and that the trust bestowed on the profession is retained and upheld. However, there is need to remain focused on the scope of standards and other pronouncements issued by the IAASB and they should not be perceived as driven primarily by one group of stakeholders. In addressing the needs of stakeholders, the IAASB should ensure that the expectation gap is narrowed. It is also not clear what strategies the IAASB intend to adopt to address the needs of small and medium enterprises.

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88	Individual	Yes	
89	Individual	Yes	To obtain confidence and trust public information and improvement quality about accountability and ethics in government strengthen
90	Individual	Yes	
91	Individual	Yes	Because I consider that these strategic objectives drive the IAASB's decisions about what to include on its future work plans. I think that is relevant that IFAC IAASB's observes <a href="http://www.ifrs.org/About-us/Documents/IFRS-Foundation-Monitoring-Board-Work-Plan.pdf">http://www.ifrs.org/About-us/Documents/IFRS-Foundation-Monitoring-Board-Work-Plan.pdf</a> , can be useful for yours principally for Key International Stakeholders.
92	Individual	Yes	
93	Individual	Yes	All three objectives are critical to the IAASB's overall mandate