

## Iranian Association of Certified public Accountants

Date:

Ref.:

Dear Mr. Siong

## **Proposed Revisions to the Code**

We are quite concerned about the proposed inclusion of an additional requirement in respect of an individual duty to the public interest which might be read in essence as a sixth fundamental principal.

Paragraph 100.1 A2 seems to stand alone with no relation to 100.1 A1 No. 100.1 A3.

That notwithstanding, we strongly support the revisions particularly, introduction of the concept of an inquiring mind. and have no more comment to add.

Kid regards Abbas Arbab Soleimani

**IACPA International Relations**