

Ouagadougou, July 1, 2019

Mrs. Joy Thurgood

International Auditing and Assurance Standards Board
International Federation of Accountants
529 Fifth Avenue
New York, NY 10017
USA

Our ref.: ED/2019/03

ED: ISA 220

Dear **Mrs. Joy Thurgood**

We appreciate the opportunity to comment on the International Auditing and Assurance Standards Board's (IAASB) Exposure Draft ISA 220.

We have read the drafts with interest and have greatly appreciated that any stakeholder is given chance to express his view.

This letter and the bellow appendix represent the views of, the ETY on the subjected matter.

If you have any questions regarding its content, please do not hesitate to contact us at y.traore@ety-global.com or ety@ety-global.com.

Sincerely yours



ETY sas
Yacouba TRAORE, President

Appendix Responses to questions included in the Exposure Drafts

1. ISA 220 (Revised)

Section 3 Request for Comments

Respondents are asked to comment on the clarity, understandability and practicality of application of the requirements and related application material of ED-220. In this regard, comments will be most helpful if they are identified with specific aspects of ED-220 and include the reasons for any concern about clarity, understandability and practicality of application, along with suggestions for improvement.

- 1) Do you support the focus on the sufficient and appropriate involvement of the engagement partner (see particularly paragraphs 11–13 and 37 of ED-220), as part of taking overall responsibility for managing quality on the engagement? Does the proposed ISA appropriately reflect the role of other senior members of the engagement team, including other partners?

We support the focus on the sufficient and appropriate involvement of the engagement partner.

We think that the role of other senior members of the engagement team and other partners should be more highlighted and detailed for a better understanding and implementation of the standard, as quality is a process depending on the involvement of the whole engagement stakeholders within the firm.

- 2) Does ED-220 have appropriate linkages with the ISQMs? Do you support the requirements to follow the firm's policies and procedures and the material referring to when the engagement partner may depend on the firm's policies or procedures?

Yes, the linkages with ISQMs are appropriate and clearly expressed. We support requirements to follow the firm's policies and procedures when relevant as stated in the ED.

- 3) Do you support the material on the appropriate exercise of professional skepticism in managing quality at the engagement level? (See paragraph 7 and A27–A29 of ED-220)

Yes, we do. The material appears to be sufficiently detailed and tailored.

- 4) Does ED-220 deal adequately with the modern auditing environment, including the use of different audit delivery models and technology?

Yes it does.

- 5) Do you support the revised requirements and guidance on direction, supervision and review? (See paragraphs 27–31 and A68–A80 of ED-220)

Yes we do.

- 6) Does ED-220, together with the overarching documentation requirements in ISA 230, include sufficient requirements and guidance on documentation?

We think that the documentation requirements include sufficient requirements. In our view more guidance and illustrative examples is needed on the documenting the exercise of professional skepticism by the team and the engagement partner.

- 7) Is ED-220 appropriately scalable to engagements of different sizes and complexity, including through the focus on the nature and circumstances of the engagement in the requirements?

Yes ED 220, in our view is appropriately scalable.