



IAASB
International Auditing and Assurance
Standards Board

Stockholm 01 July 2019

The IAASB's Quality Management Covering Explanatory Memorandum

FAR, the institute for the Accountancy Profession in Sweden, is responding to the IAASB's invitation to comment on the *Quality Management Covering Explanatory Memorandum*. FAR welcomes the initiative to review the quality management standards.

In general, FAR supports the response submitted by the Nordic Federation of Public Accountants and FAR therefore refers to this response.

FAR

A handwritten signature in blue ink, appearing to read 'Johan Rippe', written in a cursive style.

Johan Rippe
President FAR

A handwritten signature in blue ink, appearing to read 'Karin Apelman', written in a cursive style.

Karin Apelman
Secretary General