

2. (untitled)

1. From which perspective are you providing this feedback? [* Required where indicated]

Professional accountant in public practice

Please provide the following contact information:

First Name

Geoff

Last Name

Andrews

Job Title/Role

Self-employed accountant

Email Address

geoffandrews2062@hotmail.com

Organization Name (if applicable)

2. In which country or jurisdiction do you or your organization work or serve? (If international, please indicate so; if a region of the world, please indicate which region)

If country, please select country?

Bahamas

OR if a region of the world, please indicate which region:

OR if international, please indicate by ticking the box:

3. (untitled)

B.1 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No I agree fully that this topic should be prioritized.

B.2 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No specific comments

B.3 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

I agree that the concept of Public Interest Entity needs to be clarified - as an example in The Bahamas the Insurance Commission regulates all insurance entities and requires audits, including insurance agents, but a small privately owned insurance agency which does not assume insurance risk really should not be considered a public interest entity, so some further refinement of the definition would be useful.

B.4 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No specific comments.

B.5 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No specific comments.

B.6 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

I agree that this matter should be clarified.

B.7 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

I agree that strengthening the communication provisions should be prioritized.

B.8 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No specific comment.

B.9 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No specific comment

4. (untitled)

B.10 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

I agree that guidance would be helpful and that the optionality of reporting should be eliminated.

B.11 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No specific comment.

B.12 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No specific comment.

B.13 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

No specific comment.

Are there any trends, developments or issues not otherwise covered in this section that you would rank in your top six priorities? If so, please explain why.

No specific comment.

Please rank your top six priorities among items B.1 to B.13 above (1 being highest and 6 being lowest).

1. B.3 Concepts of “public interest entity” and “listed entity”
2. B.1 Trends and developments in technology and innovation
3. B.10 Breach of the Code
4. B.6 Materiality
5. B.7 Communication with those charged with governance
6. B.9 Familiarity threat in relation to extant Part C

5. (untitled)

C.1 Do you have any comments on any of the above activities or initiatives? In particular, do you believe any of them should not be a strategic priority for the IESBA and, if so, why? Please be as specific as possible.

No specific comment.

C.2 Are there any specific activities or initiatives you believe the IESBA should undertake to promote further adoption and more effective implementation of the Code? If so, please explain why.

Work closely with relevant oversight bodies to ensure effective adoption and implementation at local levels.

6. (untitled)

D.1 Are there any particular matters you believe the IESBA should consider in relation to any one of these pre-existing commitments? Please be as specific as possible and explain your reasoning.

No specific comment.

7. (untitled)

Section E: Any Other Strategic Matters

E.1 Are there any other matters of strategic importance not covered elsewhere in this survey or your earlier responses that you believe the IESBA should consider as it positions the Code for 2025? Please be as specific as possible.

No specific comment.

8. (untitled)

3. Please confirm that you have completed all your responses?

Yes