



June 7, 2019

International Auditing and Assurance Standards Board  
Via webposting: [www.iaasb.org](http://www.iaasb.org)

Dear Sir/Madam:

**Re: Quality Management at the Firm and Engagement Level, Including Engagement Quality Reviews**

We support the proposed standards as outlined in the exposure draft Quality Management at the Firm and Engagement Level, Including Engagement Quality Reviews. The attachment sets out our responses to the specific questions listed in the exposure draft.

Yours truly,

A handwritten signature in black ink that reads "Judy Ferguson".

Judy Ferguson, FCPA, FCA  
Provincial Auditor

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Attachment

cc: Mr. Eric Turner, CPA, CA, Director, Auditing and Assurance Standards, Auditing and Assurance Standards Board

	Question	Response
Overall Questions		
1	Do you support the approach and rationale for the proposed implementation period of approximately 18 months after the approval of the three standards by the Public Interest Oversight Board? If not, what is an appropriate implementation period?	Yes, we support the approach and rationale for the proposed implementation period of approximately 18 months after the approval of the three standards by the Public Interest Oversight Board.
2	In order to support implementation of the standards in accordance with the IAASB's proposed effective date, what implementation materials would be most helpful, in particular for SMPs?	<p>Implementation materials that may be useful include:</p> <ul style="list-style-type: none"> <li>• Sample quality risk statements</li> <li>• Illustrative examples of the risk assessment process for sample quality objectives (e.g., engagement teams exercise appropriate professional judgement and professional skepticism).</li> </ul> <p>When CPA Canada first adopted CSQC 1, they provided practitioners with sample quality assurance manuals to assist with implementing the standard. We found these very helpful to implement the standard in an efficient and timely manner.</p>
General Questions		
(a)	<i>Developing Nations</i> —Recognizing that many developing nations have adopted or are in the process of adopting the International Standards, the IAASB invites respondents from these nations to comment on the proposals, in particular, on any foreseeable difficulties in applying it in a developing nation environment.	No comment.
(b)	<i>Public Sector</i> —The IAASB welcomes input from public sector auditors on how the proposed standards affect engagements in the public sector, particularly regarding whether there are potential concerns about the applicability of the proposals to the structure and governance arrangements of public sector auditors	We do not have concerns about the applicability of the proposals to the structure and governance arrangements of public sector auditors.
(c)	<i>Translations</i> —Recognizing that many respondents may intend to translate the final ISQMs and ISA for adoption in their own environments, the IAASB welcomes comment on	No comment.

	<b>Question</b>	<b>Response</b>
	potential translation issues respondents may note in reviewing the proposed standards.	