



10 January 2020

Mr Tom Seidenstein
Chair, IAASB
529 5th Avenue
New York, New York 10017
USA

Dear Mr Seidenstein

EXPOSURE DRAFT, CONFORMING AMENDMENTS TO THE IAASB INTERNATIONAL STANDARDS AS A RESULT OF THE REVISED IESBA CODE

ICAEW welcomes the opportunity to comment on IAASB's ED, Conforming Amendments to IAASB International Standards as a Result of the Revised IESBA Code, published on 15 November 2019, a copy of which can be found [here](#).

Our responses to the two questions asked by IAASB are as follows:

1. Whether respondents believe the proposed limited amendments are sufficient to resolve actual or perceived inconsistencies between the IAASB's International Standards and the changes made by IESBA in issuing the revised IESBA Code.

We believe that the proposed limited amendments will help resolve actual or perceived inconsistencies between IAASB's ISAs and the changes made to IESBA's Code.

2. Whether respondents believe that the proposed effective date of approximately 90 days after the approval of the due process by the Public Interest Oversight Board is appropriate.

We believe that the proposed effective date is appropriate.

We have no further general or specific comments to make.

Yours sincerely

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