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Mr Ken Siong
IESBA Technical Director
International Ethics Standards Board for Accountants
529 Fifth Avenue
New York, NY 10017

27 April 2017

Proposed Revisions to Clarify the Applicability of Provisions in Part C of the Extant Code to Professional Accountants in Public Practice

Dear Mr Siong,

On behalf of RSM International Limited, a global network of independent accounting and consulting firms, we are pleased to have the opportunity to respond to your Proposed Revisions to Clarify the Applicability of Provisions in Part C of the Extant Code to Professional Accountants in Public Practice.

Request for Specific Comments

1. Do respondents agree with:

- (a) The proposed applicability paragraphs; and**
- (b) The proposed location of those paragraphs in Sections 120 and 300 of the proposed restructured Code.**

If not, why not?

We support the IESBA's objective of setting high-quality ethics standards for professional accountants around the world. We welcome to the proposal to clarify the applicability of extant Part C to Professional Accountant in Public Practices. We have no further comment on the proposal.

We would be pleased to discuss our comments further with members of the IESBA or its staff. If you wish to do so, please contact Robert Dohrer (tel: +44 207 601 1080; email: robert.dohrer@rsm.global).

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Yours sincerely



Robert Dohrer
Global Leader - Quality and Risk
RSM International

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