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Tom Seidenstein
Chairman
International Auditing and Assurance Standards Board
529 Fifth Avenue
New York NY 10017
United States of America

10 January 2020

Dear Mr Seidenstein,

Exposure Draft – Conforming Amendments to the IAASB International Standards as a Result of the Revised IESBA Code

RSM International Limited, a worldwide network of independent audit, tax and consulting firms, appreciates the opportunity to comment on the IAASB's Exposure Draft: Conforming Amendments to the IAASB International Standards as a Result of the Revised IESBA Code.

In response to the specific questions:

Whether respondents believe the proposed limited amendments are sufficient to resolve actual or perceived inconsistencies between the IAASB's International Standards and the Revised IESBA Code.

We are supportive of the amendments to achieve consistency between IAASB's International Standards and the Revised IESBA Code. We note that these proposed amendments are limited in nature and do not involve reconsideration of the objectives, requirements and application material of the International Standards.

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 agree that 90 days is sufficient due the limited nature of the changes and the need to conform the International Standard with the Revised IESBA Code as soon as practically possible. However, we do see some challenges in meeting this timetable for non-English speaking standard setters who wish to translate the amendments.

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We would be pleased to discuss our views further with you. If you have any questions regarding our comments, please contact Steve Whitcher (steve.whitcher@rsm.global) or me at (marion.hannon@rsm.global).

Yours sincerely,

A handwritten signature in black ink that reads "Marion Hannon".

Marion Hannon
Global Leader, Quality & Risk