

2. (untitled)

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

Audit oversight body

Please provide the following contact information:

First Name

Gayani

Last Name

Perera

Job Title/Role

Deputy Director General

Email Address

gayanilperera@slt.net.lk

Organization Name (if applicable)

SLAASMB

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?

Sri Lanka

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?

This topic needs priority mainly due to issues as highlighted above as well as ethical questions that can emerge due to high use of social media in business dealings, emerging concepts of online real-time financial reporting, and many more unforeseen matters

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

Agree that this is a topic for future discussions. But may not be high priority

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

Since there are many concerned parties this may require high priority.

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

Not an issue to be given high priority based on local context

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

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

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

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

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?

More guidance will facilitate the individual PAs as well as member bodies. Accordingly, suggest as a high priority topic

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

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

Needs prioritization as it will provide feed back of the restructured code. Further, feed back may provide more guidance for future projects

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

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.

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.12 Post-implementation review of the restructured Code
3. B.1 Trends and developments in technology and innovation
4. B.10 Breach of the Code
5. B.2 Emerging or newer models of service delivery
6. B.5 Tax planning and related services

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.

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.

Outreach programs in developing countries

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.

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.

8. (untitled)

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

Yes