

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

Albana

Last Name

Gjinopulli

Job Title/Role

Director of Methodology and Development

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Organization Name (if applicable)

Supreme Audit Institution of Albania

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?

Albania

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?

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

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

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

This topic should still remain a priority for the next strategy cycle.

B.5 Do you have any specific comments on this topic and, in particular, why

this topic should or should not be prioritized?

This topic should be prioritized considering the extend of non-assurance services provided by audit firms.

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

To our opinion, this topic should be prioritized as very important. As far as materiality is a concept closely related with professional judgement, and subjective reasonability of the auditor is used, the ethical issues are very sensitive.

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

The concept of passive corruption can be considered. Passive corruption is related with the joint responsibility between auditors and the auditees.

B.8 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

This topic should be prioritized. It should consider also ethical issues related to the risk of misusing the concept of documentation.

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

May be of such terms: immediate or close family member" or "trivial and inconsequential "should be a clear definition, considering different countries experiences and conditions. (in a small country the meaning of "close family member is different, because most of the inhabitants are relative to each other)

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?

This topic should be prioritized as high importance because it increases the awareness about the consequences of breaching the Code. It is considered both as a tool to sanction the wrong act as well as preventive measure to draw the attention about the consequences of breaching the Code.

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?

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.6 Materiality
2. B.8 Documentation
3. B.1 Trends and developments in technology and innovation
4. B.10 Breach of the Code
5. B.3 Concepts of “public interest entity” and “listed entity”
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.

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