



BAKER TILLY

Our ref: TMM/AT
Your ref:

First Floor, Quay 2
139 Fountainbridge
Edinburgh
EH3 9QG
Tel: +44 (0)131 659 8300
Fax: +44 (0)131 659 8301
www.bakertilly.co.uk

Hazel O'Sullivan
Project Director
The Auditing Practices Board
5th Floor
Aldwych House
71-91 Aldwych
London WC2B 4HN

7 December 2011

Dear Ms O'Sullivan

APB consultation on two necessary amendments to the Ethical Standards for Auditors

On behalf of the firm, I should like, please, to offer its response to the above consultation. I can be quite concise, and confirm that the firm supports both the need for the amendments suggested in the consultation paper and the means by which the amendments are to be given effect by:

- specifically, we agree that the transitional arrangements for the operation of paragraph 95 of Ethical Standard 5 should be continued to 31 December 2014; and that
- a simplified illustrative template in the Appendix to Ethical Standard 1 is desirable.

I hope this response is helpful to the Board.

Yours sincerely

T M McMorrow
Director of Policy, Regulation and Ethics
(on behalf of the Board of Baker Tilly UK Audit LLP)