

Keith Billing
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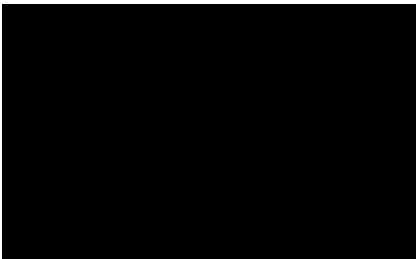
Dear Keith

Consultation and Impact Assessment Proposal to revise ISA (UK) 315 (revised June 2016) Identifying and assessing the risks of material misstatement through understanding of the entity and its environment.

The Audit and Assurance Committee of Chartered Accountants Ireland remain supportive of initiatives aimed at continuing to drive audit quality and which underpin confidence in statutory audit.

We welcome the continued alignment of UK standards with the international standards issued by IAASB.

Please contact me at anne.sykes@charteredaccountants.ie or on 00353 1 6377313 if you wish to discuss any matters.



Anne Sykes
Secretary
Audit & Assurance Committee
Chartered Accountants Ireland