

Kate Dalby
Project Director
Financial Reporting Council
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Dear Kate

Proposal to Revise the UK's Quality Management Standards

Chartered Accountants Ireland is pleased to have the opportunity to comment on the proposed changes to the UK's Quality Management Standards.

We are in agreement with the planned alignment of the UK quality management standards to the international (IAASB) standards. We believe that to the extent possible there should be maximum alignment between International and UK Quality Management Standards, as this will allow for the most effective implementation of the standards by small and medium sized audit firms. We are also in favour of the UK effective date being aligned to the IAASB effective date.

We would be pleased to assist if any issues or questions arise in relation to issues for Irish auditors with UK based clients or for our members in Northern Ireland. Please do not hesitate to contact me at [REDACTED].ie or on + [REDACTED].

Yours sincerely

[REDACTED]

Anne Sykes
Secretary
Audit and Assurance Committee
Chartered Accountants Ireland