

### **Stellungnahme zu IAASB's Proposed Strategy (2015–2019) and Work Program (2015–2016)**

Die Wirtschaftsprüferkammer hat mit Schreiben vom 24. März 2014 gegenüber dem IAASB zum Konsultationspapier „The IAASB's Proposed Strategy for 2015–2019 and The IAASB's Proposed Work Program for 2015–2016“ wie nachfolgend wiedergegeben Stellung genommen.

We are pleased to take this opportunity to comment on the Consultation Paper: IAASB's Proposed Strategy for 2015–2019 and IAASB's Proposed Work Program for 2015–2016.

#### ***IAASB's Proposed Strategy for 2015–2019***

We support the identified strategic objectives for the period 2015-2019 and think that the listed factors in Appendix 2 represent a reasonable basis in developing the IAASB's Work Programs.

With regard to extant ISAs we see the need to make adjustments due to a changing environment. However, further adjustments to extant ISAs or the development of new standards should be limited to a minimum level. This would provide users a stable platform for adoption and implementation of standards.

#### ***IAASB's Proposed Work Program for 2015–2016***

We support the intention of the IAASB to focus on fewer key projects and generally agree with the proposed work program. Especially we welcome the focus on professional scepticism and quality control.

We recommend that IAASB should increase the maintenance and development of standards on audit related services instead on standards related to (statutory) audit. An intensification of regulation in the fields of statutory audits should be avoided (e.g. ED ISA 720).

In order to increase acceptability and understandability of IAASB releases (especially for non-English native speakers) we recommend the enhanced use of “plain English” and the avoidance of boilerplate or overloaded wording (e.g. 60 pages audit quality framework).

We would like to thank you for the opportunity to comment on the above mentioned consultation paper and hope that you will find our comments useful. We would be delighted to answer any further questions that you may have.

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