

# ACCA's Consultation Responses and Policy Submissions – 2003 to 2011

**ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants. We aim to offer business-relevant, first-choice qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management.**

Founded in 1904, ACCA has consistently held unique core values: opportunity, diversity, innovation, integrity and accountability. We believe that accountants bring value to economies in all stages of development. We aim to develop capacity in the profession and encourage the adoption of global standards. Our values are aligned to the needs of employers in all sectors and we ensure that, through our qualifications, we prepare accountants for business. We seek to open up the profession to people of all backgrounds and remove artificial barriers, innovating our qualifications and their delivery to meet the diverse needs of trainee professionals and their employers.

ACCA works to strengthen a global profession based on the application of consistent standards, because we believe this best supports international business and the desire of talented people to have successful, international careers. We champion the needs of small and medium-sized business (SMEs) and emerging economies, and promote the value of sustainable business.

To achieve this, we work with global bodies such as the International Federation of Accountants (IFAC) and with over 80 global partnerships. Above all, we seek to bring long-term value to the economies in which we develop and support professional accountants.

We support our **188,000** members and **480,000** students in **178** countries, helping them to develop successful careers in accounting and business, with the skills required by employers. We work through a network of **100** offices and centres and more than **7,400** Approved Employers worldwide, who provide high standards of employee learning and development. Through our public interest remit, we promote appropriate regulation of accounting and conduct relevant research to ensure that accountancy continues to grow in reputation and influence.

ACCA works in the public interest, ensuring that its members are appropriately regulated for the work they carry out and promoting principles-based approaches to regulation. We actively seek to enhance the public value of accounting in society through international research and we take a progressive stance on global issues to ensure that accountancy, as a profession, continues to grow in reputation and influence.

**You will find details of our recent and past views on technical issues, published in the public interest, below and in additional yearly volumes that can be found on our [website](#).**

**ACCA'S CONSULTATION RESPONSES AND POLICY SUBMISSIONS – 2003 TO 2011**

OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
1066	PCAOB Concept Release on Auditor Independence and Audit Firm Rotation	Public Company Accounting Oversight Board	14/12/2011 <a href="#">Link to response</a>
1069	Towards Integrated Reporting: Communicating Value in the 21st Century	International Integrated Reporting Committee	14/12/2011 <a href="#">Link to response</a>
1085	Future of Financial Reporting in the UK	Accounting Standards Board	01/12/2011 Response by phone
1060	Agenda Consultation 2011	International Accounting Standards Board	30/11/2011 <a href="#">Link to response</a>
1071	Executive Remuneration	Business, Innovation and Skills Select Committee	29/11/2011 <a href="#">Link to response</a>
1070	The Future of Narrative Reporting	Business, Innovation and Skills Select Committee	22/11/2011 <a href="#">Link to response</a>
1075	The Kay Review of UK Equity Markets and Long-Term Decision Making	Business, Innovation and Skills Select Committee	18/11/2011
1076	G4 First Public Comment	Global Reporting Initiative	18/11/2011 <a href="#">Link to response</a>
1079	Digital by Default	HM Revenue & Customs	11/11/2011 <a href="#">Link to response</a>
1080	Mutual Assistance Recovery Directive Technical Discussion Paper	HM Revenue & Customs	11/11/2011 <a href="#">Link to response</a>
1064	Simpler Reporting for the Smallest Businesses	Business, Innovation and Skills Select Committee	02/11/2011 <a href="#">Link to response</a>
1090	A Simpler Income Tax for the Smallest Businesses: A Discussion Paper	Office of Tax Simplification	13/10/2011
1091	Disincorporation of Small Companies: A Discussion Paper	Office of Tax Simplification	13/10/2011
1052	IES 5, Practical Experience Requirements for Aspiring Professional Accountants	International Accounting Education Standards Board	07/10/2011 <a href="#">Link to response</a>
1050	Concept Release on Possible Changes to the Auditor's Report	Public Company Accounting Oversight Board	30/09/2011 <a href="#">Link to response</a>
1061	The Code of Practice on Local Authority Accounting in the United Kingdom 2011/12 Code Update and 2003 to 2011/13 Code	Chartered Institute of Public Finance & Accountancy	30/09/2011 <a href="#">Link to response</a>
1051	IES 1, Entry Requirements to Professional Accounting Education	International Accounting Education Standards Board	26/09/2011 <a href="#">Link to response</a>
1072	Modernising the Professional Qualifications Directive	European Commission	20/09/2011
1043	Enhancing the Value of Auditor Reporting: Exploring Options for Change	International Auditing & Assurance Standards Board	16/09/2011 <a href="#">Link to response</a>
1047	Establishing the Future Relationship between the Tax Agent Community and HM Revenue & Customs	HM Revenue & Customs	16/09/2011 <a href="#">Link to response</a>

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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
1063	Working with Tax Agents – Dishonest Conduct	HM Revenue & Customs	16/09/2011
1055	Reform of the Taxation of Non-domiciled Individuals	HM Treasury	12/09/2011 <a href="#">Link to response</a>
1057	Statutory Residence Test	HM Treasury	12/09/2011 <a href="#">Link to response</a>
1062	Statutory Audit – Reference to the Competition Commission	Office of Fair Trading	09/09/2011 <a href="#">Link to response</a>
1039	ISAE 3000 – Assurance Engagements	International Auditing & Assurance Standards Board	31/08/2011 <a href="#">Link to response</a>
1058	High Risk Tax Avoidance Schemes	HM Revenue & Customs	31/08/2011 <a href="#">Link to response</a>
1046	Key Characteristics of the Public Sector with Potential Implications for Financial Reporting	International Public Sector Accounting Standards Board	25/08/2011 <a href="#">Link to response</a>
1048	Review of the Money Laundering Regulations 2007: The Government Response	HM Treasury	17/08/2011 <a href="#">Link to response</a>
1033	FRED 45, Financial Reporting Standard for Public Benefit Entities	Accounting Standards Board	31/07/2011 <a href="#">Link to response</a>
1040	Gender Diversity on Boards	Financial Reporting Council	29/07/2011 <a href="#">Link to response</a>
1059	Work Plan for the Consideration of Incorporating International Financial Reporting Standards into the Financial Reporting System for US Issuers	Securities and Exchange Commission	29/07/2011 <a href="#">Link to response</a>
1038	IES 6, Assessment of Professional Competence	International Accounting Education Standards Board	28/07/2011 <a href="#">Link to response</a>
1065	Setting a Strategy for the Foundation's Second Decade	IFRS Foundation	25/07/2011 <a href="#">Link to response</a>
1036	The EU Corporate Governance Framework	European Commission	22/07/2011 <a href="#">Link to response</a>
1037	IES 4, Professional Values, Ethics, and Attitudes	International Accounting Education Standards Board	14/07/2011 <a href="#">Link to response</a>
1041	Measuring and Reporting of Greenhouse Gas Emissions by UK Companies: A Consultation on Options	Dept. of Environment, Food & Rural Affairs	04/07/2011 <a href="#">Link to response</a>
1032	Future of Local Public Audit	Department for Communities & Local Gov't	30/06/2011 <a href="#">Link to response</a>
1042	Going Concern and Liquidity Risks: Lessons for Companies and Auditors	Financial Reporting Council	30/06/2011 <a href="#">Link to response</a>
1031	Consultation on the IPCC's Proposed Statutory Guidance for Her Majesty's Revenue and Customs 2011	Independent Police Complaints Commission	20/06/2011 Online form
1011	International Public Sector Conceptual Framework Documents	International Public Sector Accounting Standards Board	13/06/2011 <a href="#">Link to response</a>

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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
1023	ISAE 3410, Assurance Engagements on Greenhouse Gas Statements	International Auditing & Assurance Standards Board	10/06/2011 <a href="#">Link to response</a>
1029	Audit of Central Government Financial Statements in the Republic of Ireland	Auditing Practices Board	10/06/2011 <a href="#">Link to response</a>
1021	The Evolving Nature of Financial Reporting: Disclosure and its Audit Implications	International Auditing & Assurance Standards Board	03/06/2011 <a href="#">Link to response</a>
1020	Green Paper on the Future of VAT, Towards a Simpler, More Robust and Efficient VAT System	European Commission	01/06/2011 <a href="#">Link to response</a>
1022	ISAE 2400 (Revised), Engagements to Review Historical Financial Statements	International Auditing & Assurance Standards Board	01/06/2011 <a href="#">Link to response</a>
1045	Community Service Governance Indicators and Quality Governance Assessments in Transactions	Monitor	26/05/2011
1049	Criteria to Assess the Audit Market	Academics for the EU	26/05/2011
1004	FRED 43: Application of Financial Reporting Standards, and 44: Financial Reporting Standard for Medium-sized Entities	Accounting Standards Board	28/04/2011 <a href="#">Link to response</a>
1027	EC Initiative for the Taxation of the Financial Sector	European Commission	20/04/2011 <a href="#">Link to response</a>
1030	Holding to Account: Using Local Authority Financial Statements	Local Authority (Scotland) Accounts Advisory Committee	20/04/2011 <a href="#">Link to response</a>
1034	Review of the IFRS Foundation's Governance	IFRS Foundation Monitoring Board	06/04/2011 <a href="#">Link to response</a>
1035	Financial Instruments: Impairment	IFRS Foundation	06/04/2011 <a href="#">Link to response</a>
1008	Proposed IAASB Strategy and Work Program for 2003 to 2011–2014	International Auditing & Assurance Standards Board	05/04/2011 <a href="#">Link to response</a>
994	Proposed ISRS 4410 Compilation Engagements	International Auditing & Assurance Standards Board	30/03/2011 <a href="#">Link to response</a>
1013	Effective Company Stewardship	Financial Reporting Council	29/03/2011 <a href="#">Link to response</a>
998	A Public Interest Framework for the Accountancy Profession	International Federation of Accountants	25/03/2011 <a href="#">Link to response</a>
1024	Code of Practice for the Relationship between the External Auditor and the Supervisor	Financial Services Authority	25/03/2011 <a href="#">Link to response</a>
1012	The Professional Qualifications Directive	European Commission	14/03/2011 <a href="#">Link to response</a>
1028	Hedge Accounting	International Accounting Standards Board	14/03/2011 <a href="#">Link to response</a>
1015	Improving the Operation of Pay As You Earn (PAYE): Collecting Real Time Information	HM Revenue and Customs	09/03/2011 <a href="#">Link to response</a>
1016	Extra Statutory Concessions – Fourth Technical Consultation on Draft Legislation	HM Revenue and Customs	09/03/2011 <a href="#">Link to response</a>

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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
1018	The Simplification of Regulatory Penalties	HM Revenue and Customs	09/03/2011 <a href="#">Link to response</a>
1007	IES 7, CPD: A Programme of Lifelong Learning and Continuing Development of Professional Competence	International Accounting Education Standards Board	08/03/2011 <a href="#">Link to response</a>
1017	Business Records Checks	HM Revenue and Customs	04/03/2011 <a href="#">Link to response</a>
1026	Strategy Review	IFRS Foundation	25/02/2011 <a href="#">Link to response</a>
1025	Towards a Single Market Act for a Highly Competitive Social Market Economy, COM(2010) 608	European Commission	24/02/2011
990	Proposed IAPS 1000, Special Considerations in Auditing Complex Financial Instruments	International Auditing & Assurance Standards Board	11/02/2011 Response with ref. 989
1009	Annual Review of the MPs' Expenses Scheme	Independent Parliamentary Standards Authority	10/02/2011 <a href="#">Link to response</a>
1014	PAYE and NICs Security	HM Revenue and Customs	09/02/2011 <a href="#">Link to response</a>
1003	Effective Dates and Transition Methods	International Accounting Standards Board	01/02/2011 <a href="#">Link to response</a>
1006	Disclosure of Non-Financial Information by Companies	European Commission	24/01/2011 <a href="#">Link to response</a>
995	A Long-term Focus for Corporate Britain	Business, Innovation and Skills Select Committee	14/01/2011 <a href="#">Link to response</a>
989	Proposals Relating to International Auditing Practice Statements (IAPSs)	International Auditing & Assurance Standards Board	13/01/2011 <a href="#">Link to response</a>
1010	Options to Meet High Annual Allowance Charges from Pension Benefits	HM Treasury	07/01/2011 <a href="#">Link to response</a>
996	Review of the Financial Reporting Advisory Board	HM Treasury	06/01/2011 <a href="#">Link to response</a>
981	Improving the Auditor's Report on Client Assets	Financial Services Authority	28/12/2010
1002	Country-by-Country Reporting by Multinational Companies	European Commission	22/12/2010 Online form
987	Practice Note 27, The Audit of Credit Unions in the United Kingdom	Auditing Practices Board	17/12/2010 <a href="#">Link to response</a>
993	Practice Note 11, The Audit of Charities in the United Kingdom	Auditing Practices Board	17/12/2010 <a href="#">Link to response</a>
970	Leases	International Accounting Standards Board	15/12/2010 <a href="#">Link to response</a>
991	Audit Policy: Lessons from the Crisis	European Commission	09/12/2010

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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
971	Insurance Contracts	International Accounting Standards Board	30/11/2010 <a href="#">Link to response</a>
999	Stripping Costs in the Production Phase of a Surface Mine	International Accounting Standards Board	30/11/2010 <a href="#">Link to response</a>
1000	The Annual Improvement Process: Proposals to Amend the Due Process Handbook for the IASB	International Accounting Standards Board	30/11/2010 <a href="#">Link to response</a>
1001	Severe Hyperinflation , Proposed Amendment to IFRS 1	International Accounting Standards Board	30/11/2010 <a href="#">Link to response</a>
1005	Competent and Versatile: How Professional Accountants in Business Drive Sustainable Organizational Success	International Federation of Accountants	30/11/2010
977	ISA (UK and Ireland) 700 'The Auditor's Report on Financial Statements (Revised)'	Auditing Practices Board	26/11/2010 <a href="#">Link to response</a>
978	SIR 2000 'Investment Reporting Standards Applicable to Public Reporting Engagements on Historical Financial Information'	Auditing Practices Board	26/11/2010 <a href="#">Link to response</a>
997	Public Services Intergroup: Consultation of the Stakeholders	Public Services Intergroup	26/11/2010
973	ISA 610 (Revised) Using the Work of Internal Auditors (with ISA 315)	International Auditing & Assurance Standards Board	12/11/2010 <a href="#">Link to response</a>
972	The Public Sector Equality Duty: Promoting Equality through Transparency	Government Equalities Office	10/11/2010
992	Towards Adequate, Sustainable and Safe European Pension Systems	European Commission	10/11/2010
976	Consultation on Guidance about Commercial Organisations Preventing Bribery (Section 9 of the Bribery Act 2010)	Ministry of Justice	05/11/2010 <a href="#">Link to response</a>
962	Auditor Scepticism: Raising the Bar	Auditing Practices Board	02/11/2010 <a href="#">Link to response</a>
982	The Interest and Royalties Directive and Report to the Council (COM (2009) 179)	European Commission	29/10/2010 <a href="#">Link to response</a>
986	Practice Note 25, Attendance at Stocktaking (Revised)	Auditing Practices Board	29/10/2010 <a href="#">Link to response</a>
957	Revenue from Contracts with Customers	International Accounting Standards Board	22/10/2010 <a href="#">Link to response</a>
975	The Provision of Non-audit Services by Auditors	Auditing Practices Board	22/10/2010 <a href="#">Link to response</a>
980	Revisions to FRC Guidance on Audit Committees: Non-audit Services	Financial Reporting Council	21/10/2010 <a href="#">Link to response</a>
961	The Future of Narrative Reporting: A Consultation	Business, Innovation and Skills Select Committee	18/10/2010 <a href="#">Link to response</a>
960	The Audit of Occupational Pension Schemes in the United Kingdom (Revised)	Auditing Practices Board	11/10/2010 <a href="#">Link to response</a>

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984	UK APB Practice Note 19, The Audit of Banks and Building Societies in the United Kingdom (Revised)	Auditing Practices Board	11/10/2010 <a href="#">Link to response</a>
985	UK APB: Practice Note 16, Bank Reports for Audit Purposes in the United Kingdom (Revised)	Auditing Practices Board	11/10/2010 <a href="#">Link to response</a>
988	A New Approach to Financial Regulation	HM Treasury	06/10/2010 <a href="#">Link to response</a>
943	ISAE 3420, Assurance Reports on the Process to Compile Pro Forma Financial Information Included in a Prospectus	International Auditing & Assurance Standards Board	30/09/2010 <a href="#">Link to response</a>
954	Enhancing the Auditor's Contribution to Prudential Regulation	Financial Services Authority and Financial Reporting Council	30/09/2010 <a href="#">Link to response</a>
955	Presentation of Items of Other Comprehensive Income: Proposed Amendments to IAS 1	International Accounting Standards Board	30/09/2010 <a href="#">Link to response</a>
958	Consultation on Proactive Work	European Financial Reporting Advisory Group	30/09/2010 <a href="#">Link to response</a>
959	Accounting for Financial Instruments and Revisions to the Accounting for Derivative Instruments and Hedging Activities	Financial Accounting Standards Board	30/09/2010 <a href="#">Link to response</a>
969	Equitable Liability	HM Revenue & Customs	30/09/2010 <a href="#">Link to response</a>
983	Financing a Private Sector Recovery	Business, Innovation and Skills Select Committee	30/09/2010 <a href="#">Link to response</a>
965	Improving the Operation of Pay As You Earn	HM Revenue & Customs	23/09/2010 <a href="#">Link to response</a>
974	Time to Train? Consultation on the Future of the Right to Request Time to Train Policy	Business, Innovation and Skills Select Committee	15/09/2010 <a href="#">Link to response</a>
942	Defined Benefit Plans (Proposed Amendments to IAS19)	International Accounting Standards Board	10/09/2010 <a href="#">Link to response</a>
964	Removing the Requirement to Annuity by age 75	HM Treasury	06/09/2010 <a href="#">Link to response</a>
950	Corporate Governance of Financial Institutions	European Commission	01/09/2010 <a href="#">Link to response</a>
952	Improvements to Financial Reporting Standards 2010	Accounting Standards Board	31/08/2010 <a href="#">Link to response</a>
963	Restriction of Pensions Tax Relief, A Discussion Document on the Alternative Approach	HM Treasury and HM Revenue & Customs	27/08/2010 <a href="#">Link to response</a>
949	Modernisation of Directive 2004/109/EC on the Harmonisation of Transparency Requirements	European Commission	20/08/2010 <a href="#">Link to response</a>
939	Extractive Activities	International Accounting Standards Board	28/07/2010 <a href="#">Link to response</a>
938	Conceptual Framework for Financial Reporting: The Reporting Entity	International Accounting Standards Board	16/07/2010 <a href="#">Link to response</a>



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945	Fair Value Option for Financial Liabilities	International Accounting Standards Board	16/07/2010 <a href="#">Link to response</a>
906	Financial Instruments: Amortised Cost and Impairment	International Accounting Standards Board	30/06/2010 <a href="#">Link to response</a>
929	Service Concession Arrangements: Grantor	International Public Sector Accounting Standards Board	29/06/2010 <a href="#">Link to response</a>
941	Improvements to IPSASs	International Public Sector Accounting Standards Board	29/06/2010 <a href="#">Link to response</a>
933	Practice Note 12 (Revised) – Money Laundering – Guidance for Auditors on UK Legislation	Auditing Practices Board	28/06/2010 <a href="#">Link to response</a>
940	Stakeholder Consultation on Smart Regulation	European Commission	25/06/2010 <a href="#">Link to response</a>
953	Improving the Transparency of, and Confidence in, Pre-packaged Sales in Administrations	Insolvency Service	25/06/2010 <a href="#">Link to response</a>
932	Revision of International Educational Standard 8: Competence Requirements for Audit Professionals	International Accounting Education Standards Board	21/06/2010 <a href="#">Link to response</a>
928	Registration of Charges Created by Companies and Limited Liability Partnerships	Business, Innovation and Skills Select Committee	18/06/2010 <a href="#">Link to response</a>
951	Exposure Draft of Strategy and Work Plan 2010 – 2003 to 2011	International Ethics Standards Board for Accountants	15/06/2010 <a href="#">Link to response</a>
947	Consultation on the Societas Europaeas	European Commission	20/05/2010 <a href="#">Link to response</a>
914	Measurement of Liabilities in IAS 37: Proposed Amendments to IAS 37	International Accounting Standards Board	18/05/2010 <a href="#">Link to response</a>
924	Simplification Review: Capital Gains Rules for Groups of Companies	HM Treasury	18/05/2010 <a href="#">Link to response</a>
946	International Standards for the Professional Practice of Internal Auditing (Standards)	Institute of Internal Auditors	14/05/2010 <a href="#">Link to response</a>
913	Reporting on the Long-term Sustainability of Public Finances	International Public Sector Accounting Standards Board	30/04/2010 <a href="#">Link to response</a>
937	Modernising Powers, Deterrents and Safeguards – Working with Tax Agents: The Next Stage	HM Treasury	28/04/2010 <a href="#">Link to response</a>
925	Proposals for Controlled Foreign Companies (CFC) Reform	HM Treasury	19/04/2010 <a href="#">Link to response</a>
934	ICSA Review of the Higgs Guidance	Institute of Chartered Secretaries & Administrators	19/04/2010 <a href="#">Link to response</a>
935	Consultation on a Stewardship Code for Institutional Investors	Financial Reporting Council	19/04/2010 <a href="#">Link to response</a>
915	Practice Note 10, Audit of Financial Statements of Public Sector Bodies in the United Kingdom (Revised)	Auditing Practices Board	06/04/2010 <a href="#">Link to response</a>



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926	Consultation on the Revised Corporate Governance Code	Financial Reporting Council	09/03/2010 <a href="#">Link to response</a>
923	Implementing the Restriction of Pensions Tax Relief	HM Treasury	02/03/2010 <a href="#">Link to response</a>
905	Management Commentary	International Accounting Standards Board	01/03/2010 <a href="#">Link to response</a>
917	Working with Tax Agents: The Next Stage	HM Revenue & Customs	24/02/2010 <a href="#">Link to response</a>
918	Modernising Powers, Deterrents and Safeguards: Tackling Offshore Tax Evasion	HM Revenue & Customs	24/02/2010
919	Meeting the Obligations to File Returns and Pay Tax on Time: Draft Legislation and Commentary	HM Revenue & Customs	24/02/2010 <a href="#">Link to response</a>
920	Excise: Modernisation and Compliance Checks: The Next Stage	HM Revenue & Customs	24/02/2010 <a href="#">Link to response</a>
921	Interest – Working Towards a Harmonised Regime – Draft Legislation and Commentary for Corporation Tax and Petroleum Revenue Tax	HM Revenue & Customs	24/02/2010 <a href="#">Link to response</a>
902	Assurance on a Greenhouse Gas Statement	International Auditing & Assurance Standards Board	23/02/2010 <a href="#">Link to response</a>
894	Future of UK GAAP	Accounting Standards Board	09/02/2010
916	Internal Audit Strategic Improvement Plan	HM Treasury	09/02/2010
899	Consultation on Audit Firms Providing Non-audit Services to Listed Companies that they Audit	Auditing Practices Board	29/01/2010 <a href="#">Link to response</a>
908	The Interconnection of Business Registers	European Commission	27/01/2010 <a href="#">Link to response</a>
911	Notices of Auditors Leaving Office: Consultation on Simplification for Companies and Auditors	Business, Innovation and Skills Select Committee	18/01/2010 <a href="#">Link to response</a>
903	Auditing Complex Financial Instruments	International Auditing & Assurance Standards Board	15/01/2010 <a href="#">Link to response</a>
912	Companies Act 2006: Objecting to a Registered Office Address	Business, Innovation and Skills Select Committee	14/01/2010 <a href="#">Link to response</a>
910	Companies Act 2006: Statements of Capital – Consultation on Financial Information Required	Business, Innovation and Skills Select Committee	11/01/2010 <a href="#">Link to response</a>
861	PAAinE – Performance Reporting	European Financial Reporting Advisory Group	23/12/2009 <a href="#">Link to response</a>
909	Review of the Money Laundering Regulations 2007	HM Treasury	11/12/2009 <a href="#">Link to response</a>
895	Public Financial Management and the PFM International Architecture – a Whole System Approach	Chartered Institute of Public Finance & Accountancy	30/11/2009 <a href="#">Link to response</a>
893	Improvement to IFRSs	International Accounting Standards Board	23/11/2009 <a href="#">Link to response</a>

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897	Proposals for Enhanced Public Accountability	International Accounting Standards Committee Foundation	23/11/2009 <a href="#">Link to response</a>
885	Rate-regulated Activities	International Accounting Standards Board	20/11/2009 <a href="#">Link to response</a>
900	Public Consultation on Community Innovation Policy	European Commission	17/11/2009 <a href="#">Link to response</a>
846	International Committee in the Light of the Future Work Programme of the IAASB	Auditing Practices Board	14/11/2009
896	Exposure Draft of Proposed Amendments to the FLEM Sustainability Reporting	HM Treasury	09/11/2009 <a href="#">Link to response</a>
904	Work Place Pension Reform Consultation	Dept. for Work & Pensions	05/11/2009 <a href="#">Link to response</a>
872	Louder than Words – Complexity in Corporate Reporting	Financial Reporting Council	02/11/2009 <a href="#">Link to response</a>
882	Audit Firm Governance, Second Consultation	Financial Reporting Council / ICAEW	14/10/2009 <a href="#">Link to response</a>
901	Review of the Effectiveness of the Combined Code on Corporate Governance Second Consultation	Financial Reporting Council	14/10/2009 <a href="#">Link to response</a>
881	Proposed IAESB 2010–2003 to 2011 Strategy and Work Plan	International Accounting Education Standards Board	05/10/2009 <a href="#">Link to response</a>
887	Disclosure of Loans to Directors of Company Accounts	Business, Innovation and Skills Select Committee	05/10/2009 <a href="#">Link to response</a>
866	Fair Value Measurement	International Accounting Standards Board	02/10/2009 <a href="#">Link to response</a>
824	IFAC Guides: Using International Standards on Auditing in the Audits of Small- and Medium-sized Entities	International Federation of Accountants	01/10/2009 <a href="#">Link to response</a>
869	Improvements to Financial Reporting Standards 2009	Accounting Standards Board	01/10/2009 <a href="#">Link to response</a>
871	Going Concern and Liquidity Risk	Financial Reporting Council	01/10/2009 <a href="#">Link to response</a>
883	Financial Instruments: Classification and Measurement	International Accounting Standards Board	01/10/2009 <a href="#">Link to response</a>
886	Guidance on Smaller Entity Audit Documentation	Auditing Practices Board	01/10/2009 <a href="#">Link to response</a>
898	A Review of Corporate Governance in UK Banks and other Financial Industry Entities, Issued by Sir David Walker	Financial Reporting Council	01/10/2009 <a href="#">Link to response</a>
890	IFRIC D25, Extinguishing Financial Liabilities with Equity Instruments	International Accounting Standards Board	30/09/2009 <a href="#">Link to response</a>
892	Discount Rate for Employee Benefits – Amendments to IAS 19	International Accounting Standards Board	30/09/2009

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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
907	Equality Bill – Making it Work	Government Equalities Office	30/09/2009 <a href="#">Link to response</a>
870	Public Consultation on the Adoption of ISAs	European Commission	08/09/2009 <a href="#">Link to response</a>
891	Classification of Rights Issues – Amendments to IAS 32	International Accounting Standards Board	07/09/2009 <a href="#">Link to response</a>
873	Credit Risk in Liability Measurement	International Accounting Standards Board	04/09/2009 <a href="#">Link to response</a>
888	Consultation Draft – Practice Note 15(l), 'The Audit of Occupational Pension Schemes in Ireland'	Auditing Practices Board	04/09/2009 <a href="#">Link to response</a>
879	Encouraging Company Rescue – A Consultation	The Insolvency Service	03/09/2009 <a href="#">Link to response</a>
889	Consultation on Proposed IPO Fee Changes	Intellectual Property Office	12/08/2009 <a href="#">Link to response</a>
867	Consultation on Draft Guidance on How to Measure and Report Greenhouse Gas Emissions	Dept. of Environment, Food & Rural Affairs	04/08/2009 <a href="#">Link to response</a>
862	De-recognition: Proposed Amendments to IAS 39 and IFRS 7	International Accounting Standards Board	31/07/2009 <a href="#">Link to response</a>
863	Income Tax	International Accounting Standards Board	31/07/2009 <a href="#">Link to response</a>
865	Prepayments of a Minimum Funding Requirement: Proposed Amendments to IFRIC 14	International Accounting Standards Board	31/07/2009 <a href="#">Link to response</a>
876	ED37, Financial Instruments: Presentation	International Public Sector Accounting Standards Board	31/07/2009 <a href="#">Link to response</a>
877	ED38, Financial Instruments: Recognition and Measurement	International Public Sector Accounting Standards Board	31/07/2009
878	ED39, Financial Instruments: Disclosures	International Public Sector Accounting Standards Board	31/07/2009
884	Embedded Derivatives: Proposed Amendments to UITF Abstract 42 and FRS 26	Accounting Standards Board	31/07/2009
868	Proposed Clarified International Standards and Auditing (UK & Ireland)	Auditing Practices Board	22/07/2009 <a href="#">Link to response</a>
856	Leases: Preliminary Views	International Accounting Standards Board	17/07/2009 <a href="#">Link to response</a>
875	Financial Reporting Under the Cash Basis of Accounting	International Public Sector Accounting Standards Board	14/07/2009 <a href="#">Link to response</a>
874	Building Personal Accounts: Designing an Investment Strategy	Personal Accounts Delivery Authority	06/07/2009 <a href="#">Link to response</a>
842	Preliminary Views on Revenue Recognition in Contracts with Customers	International Accounting Standards Board	19/06/2009 <a href="#">Link to response</a>
855	Revised Draft Ethical Standards for Auditors	Auditing Practices Board	11/06/2009 <a href="#">Link to response</a>

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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
860	Explanatory Memorandum on IAESB Drafting Conventions	International Accounting Education Standards Board	01/06/2009 <a href="#">Link to response</a>
864	Review of the Effectiveness of the Combined Code	Financial Reporting Council	26/05/2009 <a href="#">Link to response</a>
858	Consultation on the Term 'Carbon Neutral': Its Definition and Recommendations for Good Practice	Dept. of Energy & Climate Change	21/05/2009 <a href="#">Link to response</a>
828	Internal Accounting for Internally Generated Intangible Assets	Australian Accounting Standards Board	15/05/2009 <a href="#">Link to response</a>
850	Revised Framework for International Education Standards	International Accounting Education Standards Board	30/04/2009 <a href="#">Link to response</a>
854	Review of the Fourth and Seventh Company Law Directives (Accounting Directives)	European Commission	30/04/2009 <a href="#">Link to response</a>
847	Roadmap for the Potential Use of Financial Statements Prepared in Accordance with IFRS by US issuers	Securities and Exchange Commission	20/04/2009
859	Request for Views on Proposed FASB Amendments	International Accounting Standards Board	20/04/2009 <a href="#">Link to response</a>
845	Preliminary Views on Financial Statement Presentation	International Accounting Standards Board	09/04/2009 <a href="#">Link to response</a>
836	A Conceptual Framework for Public Sector Reporting	International Public Sector Accounting Standards Board	31/03/2009
841	Review of the Constitution: Identifying Issues for Part 2 of the Review	International Accounting Standards Committee Foundation	31/03/2009 <a href="#">Link to response</a>
834	Practice Note 23: Auditing Complex Financial Instruments (Revised)	Auditing Practices Board	27/03/2009 <a href="#">Link to response</a>
838	ED 10 Consolidated Financial Statements	International Accounting Standards Board	26/03/2009 <a href="#">Link to response</a>
851	Consultation on SME Statistics for the UK and Regions	Dept. for Business, Enterprise & Regulatory Reform	20/03/2009 <a href="#">Link to response</a>
837	Relationships with the State: Proposed Amendments to IAS 24	International Accounting Standards Board	16/03/2009 <a href="#">Link to response</a>
833	Draft Plan 2009/10, Proposed Updates to the Strategic Framework and 2009/10 Levy Proposals	Financial Reporting Council	13/03/2009 Input via CCAB
844	Amendments to FRS 2, FRS 6, and FRS 28	Accounting Standards Board	06/03/2009 <a href="#">Link to response</a>
852	Consultation on the Legislative Framework for the Regulation of Alternative Finance Investment Bonds (Sukuk)	HM Treasury	04/03/2009 <a href="#">Link to response</a>
829	Consultation on Control Structures in Audit Firms and their Consequences on the Audit Market	European Commission, DG Internal Market & Services	03/03/2009 <a href="#">Link to response</a>

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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
830	Simplification Review: Corporation Tax Calculations and Returns for Smaller Companies – A Discussion Document	HM Treasury & HMRC	20/02/2009 <a href="#">Link to response</a>
826	CCAB Voluntary Code of Practice on Disclosure of Audit Profitability	Consultative Committee of Accountancy Bodies	05/02/2009 <a href="#">Link to response</a>
827	Audit Firm Governance	Financial Reporting Council	01/02/2009 <a href="#">Link to response</a>
843	Proposed Amendments to FRS 29 (IFRS 7) Financial Instruments: Disclosures	Accounting Standards Board	30/01/2009 <a href="#">Link to response</a>
849	Guidance for Directors of Companies that Adopt the Financial Reporting Standard for Smaller Entities (FRSSE): Going Concern and Financial Reporting	Financial Reporting Council	30/01/2009 <a href="#">Link to response</a>
848	Implementation of the Directive on Shareholder Rights	Dept. for Business, Enterprise & Regulatory Reform	28/01/2009 <a href="#">Link to response</a>
819	Additional Exemptions for First-time Adopters: Proposed Amendments to IFRS 1	International Accounting Standards Board	26/01/2009 <a href="#">Link to response</a>
820	Discontinued Operations: Proposed Amendments to IFRS 5	International Accounting Standards Board	26/01/2009 <a href="#">Link to response</a>
825	APB Consultation on the Date and Form of Adoption in the UK and Ireland of International Standards on Auditing	Auditing Practices Board	20/01/2009
839	Investments in Debt Instruments	International Accounting Standards Board	20/01/2009 <a href="#">Link to response</a>
831	Draft Work Programme 2009–2010	Irish Auditing & Accounting Supervisory Authority	16/01/2009 <a href="#">Link to response</a>
840	Embedded Derivatives: Proposed Amendments to IFRIC 9 and IAS 39	International Accounting Standards Board	16/01/2009 <a href="#">Link to response</a>
818	Staff of National Auditing Standard Setters Issue Paper on the IAASB's Proposed Revision of its Standard on Review Engagements	International Federation of Accountants	09/01/2009
821	Improving Disclosures about Financial Instruments: Proposed Amendments to IFRS 7	International Accounting Standards Board	15/12/2008
817	The Charitable Incorporated Organisation: The New Corporate Form for Charities	Charity Commission & Cabinet Office	09/12/2008
809	ED: Simplifying Earnings per Share	International Accounting Standards Board	05/12/2008
811	Going Concern and Financial Reporting	Financial Reporting Council	24/11/2008
808	ED: Improvements to IFRSs	International Accounting Standards Board	07/11/2008
803	Regulatory Budgets: A Consultation Document	Dept. for Business, Enterprise & Regulatory Reform	06/11/2008
810	Reform of Limited Partnership Law	Dept. for Business, Enterprise & Regulatory Reform	04/11/2008

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812	Proposed ISA 700 (Revised), The Auditor's Report on Financial Statements	Auditing Practices Board	02/11/2008
822	Proposal for a European Council Regulation on the Statute for a European Private Company	Dept. for Business, Enterprise & Regulatory Reform	28/10/2008
813	Code of Ethics for Professional Accountants	International Federation of Accountants	15/10/2008
789	FRED 42: Heritage Assets	Accounting Standards Board	10/10/2008
814	Extending the Powers of the Crown Court to Prevent Fraud and Compensate Victims	Attorney general's office	09/10/2008
800	Rewrite of the Companies Ordinance, Hong Kong	Financial Services & Treasury Bureau	30/09/2008 Response via ACCA Hong Kong
801	Review of the Constitution: Public Accountability and the Composition of the IASB	International Accounting Standards Committee Foundation	29/09/2008
783	Preliminary Views on Amendments to IAS 19 Employee Benefits	International Accounting Standards Board	27/09/2008
793	Preliminary Views on an Improved Conceptual Framework for Financial Reporting	International Accounting Standards Board	27/09/2008
794	An Improved Conceptual Framework for Financial Reporting – Chapters 1 and 2	International Accounting Standards Board	27/09/2008
807	FRED: Improvements to Financial Reporting Standards	Accounting Standards Board	27/09/2008
804	Evaluating and Improving Governance in Organizations	International Federation of Accountants	23/09/2008
816	Strengthening the European Contribution to International Accounting Standard Setting	European Financial Reporting Advisory Group	22/09/2008
780	Reducing Complexity in Reporting Financial Instruments	International Accounting Standards Board	20/09/2008
773	Financial Instruments with Characteristics of Equity	International Accounting Standards Board	12/09/2008
792	Time to Train	Business, Innovation and Skills Select Committee	11/09/2008
787	Independence Audit and Review Engagements	International Ethics Standards Board for Accountants	29/08/2008
806	Risk Sharing	Dept. of Work & Pensions	14/08/2008
798	Review on the Role of SMEs in Public Procurement – Call for Evidence	Office of Government Commerce	08/08/2008
786	Choice in the UK Audit Market	Financial Reporting Council	31/07/2008
767	Distinguishing between Liabilities and Equity	European Financial Reporting Advisory Group	29/07/2008
766	The Financial Reporting of Pensions: A PAAinE Discussion Paper	European Financial Reporting Advisory Group	22/07/2008

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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
784	Practice Note 11: The Audit of Charities in the UK (Revised)	Auditing Practices Board	11/07/2008
788	Social Benefits, Issues in Recognition and Measurement	International Public Sector Accounting Standards Board	11/07/2008 <a href="#">Link to response</a>
797	The Companies (Disclosure of Address) Regulations 2008	Dept. for Business, Enterprise & Regulatory Reform	04/07/2008
795	Regulation of Third Country Auditors – Giving Effect in the UK to the Requirements of the Statutory Audit Directive	Public Oversight Board	27/06/2008
785	The Powers of the Pensions Regulator: Amendments to the Anti-avoidance Measures in the Pensions Act 2004	Dept. of Work & Pensions	18/06/2008
742	ISAE 3402, Assurance Reports on Controls at a Third Party Service Organization	International Auditing & Assurance Standards Board	13/06/2008
777	Cost Effectiveness of FRC Regulation	Financial Reporting Council	11/06/2008 Input via CCAB
778	Consultation on Proposed Changes to Guidance on Audit Committees (The Smith Guidance)	Financial Reporting Council	06/06/2008
781	Proposed Amendment to FRS 25 'Financial Instruments: Presentation' – Putting Financial Instruments and Obligations Arising on Liquidation	Accounting Standards Board	16/05/2008
739	ISA 265, Communicating Deficiencies in Internal Control	International Federation of Accountants	05/05/2008
740	ISA 402, Audit Considerations Relating to an Entity Using a Third Party Service Organization	International Federation of Accountants	05/05/2008
775	Levy Proposals for 2008/09	Financial Reporting Council	30/04/2008
759	IFRIC D24 Customer contributions	International Accounting Standards Board	25/04/2008
760	IFRIC D23 Distribution of non-cash assets to owners	International Accounting Standards Board	25/04/2008
765	Financial Stability and Depositor Protection: Strengthening the Framework	HM Treasury	25/04/2008
774	Legal Services Act 2007 – Changes to the Solicitors' Accounts Rules 1998	Solicitors Regulation Authority	21/04/2008
756	ISA 210 (Redrafted), Agreeing the Terms of Audit Engagements	International Auditing & Assurance Standards Board	17/04/2008
757	ISA 710 (Redrafted), Comparative Information- Corresponding Figures and Comparative Financial Statements	International Auditing & Assurance Standards Board	17/04/2008
770	Building Personal Accounts: Choosing a Charging Structure	Personal Accounts Delivery Authority	15/04/2008
782	Good Practice when Choosing Assumptions for Defined Benefit Schemes with a Special Focus on Mortality	The Pensions Regulator	15/04/2008
741	A Code of Practice on Good Guidance on Regulation	Dept. for Business, Enterprise & Regulatory Reform	04/04/2008



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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
745	ISA 501, Audit Evidence Regarding Specific Financial Statement Account Balances and Disclosures	International Auditing & Assurance Standards Board	04/04/2008
746	ISA 520, Analytical Procedures	International Auditing & Assurance Standards Board	04/04/2008
768	The Accountancy Scheme review	Accountancy & Actuarial Discipline Board	04/04/2008 Input via CCAB
779	European Small Business Act	European Commission	04/04/2008 Online form
738	The Auditor's Report: A Time for Change?	Auditing Practices Board	31/03/2008
761	Amendments to FRS 20 Group Cash-settled Share-based Payment Transactions	Accounting Standards Board	31/03/2008
772	International Standards for the Professional Practice of Internal Auditing	Institute of Internal Auditors	31/03/2008
762	Audit Qualification: Test of Theoretical Knowledge – The Statutory Auditors (Examinations) Instrument 2008	Public Oversight Board	26/03/2008
763	Transparency Reporting by Auditors of Public Interest Entities: The Statutory Auditors (Transparency) Instrument 2008	Public Oversight Board	26/03/2008
764	UK Audit Register: The Statutory Auditors (Registration) Instrument 2008	Public Oversight Board	26/03/2008
736	Group Cash-settled Share-based Payment Transactions	International Accounting Standards Board	18/03/2008
743	Reforming Bribery	Law Commission	17/03/2008
737	2007 Review of the Combined Code: Consultation on Proposed Changes to the Code	Financial Reporting Council	14/03/2008
755	Draft Plan and Budget 2008/09	Financial Reporting Council	14/03/2008
732	Draft Guidance on Auditor Liability Limitation Agreements	Financial Reporting Council	11/03/2008
733	Action to be Taken Regarding International Standard on Auditing 600	Auditing Practices Board	07/03/2008 Response with ref. 734
734	Special Considerations – Audits of Group Financial Statements	Auditing Practices Board	07/03/2008
747	Income Shifting: A Consultation on Draft Legislation	HM Revenue & Customs	28/02/2008 <a href="#">Link to response</a>
748	Paying a Fairer Share: A Consultation on Residence and Domicile	HM Revenue & Customs	28/02/2008 <a href="#">Link to response</a>
771	Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate	International Accounting Standards Board	27/02/2008
723	Proposed ISA 505 (Revised and Redrafted), External Confirmations	International Auditing & Assurance Standards Board	19/02/2008

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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
722	Proposed ISA 620 (Revised and Redrafted), Using the Work of an Auditor's Expert	International Auditing & Assurance Standards Board	18/02/2008
749	Payable Enhanced Capital Allowances: Technical Note	HM Revenue & Customs	18/02/2008
750	Business Tax Reform: Capital Allowances Changes Technical Note	HM Revenue & Customs	18/02/2008
744	Freedom of Information Act 2000: Designation of Additional Public Authorities	Ministry of Justice	08/02/2008
721	Proposed Revisions to the Ethical Standards for Auditors	Auditing Practices Board	31/01/2008
726	Proposals for the Application of the Companies Act 2006 to Limited Liability Partnerships	Dept. for Business, Enterprise & Regulatory Reform	29/01/2008
758	Companies (Disclosure of Auditor Remuneration and Liability Limitation Agreements) Regulations 2007	Dept. for Business, Enterprise & Regulatory Reform: Audit Policy Team, Corporate Law & Governance	29/01/2008
714	Amendments to IAS 39 Financial Instruments: Recognition and Measurement (Exposures Qualifying for Hedge Accounting)	International Accounting Standards Board	14/01/2008
727	ED 9 Joint Arrangements	International Accounting Standards Board	14/01/2008
729	Amendments to FRS 26 (IAS 39) Financial Instruments: Recognition and Measurement	Accounting Standards Board	14/01/2008
730	Improvements to International Financial Reporting Standards	International Accounting Standards Board	14/01/2008
702	ISA 220 and ISQC 1 (Redrafted), Proposed Redrafted International Standard on Auditing and International Standard on Quality Control	International Auditing & Assurance Standards Board	08/01/2008
728	Revenue Recognition — A European Contribution	European Financial Reporting Advisory Group – Pro-active Accounting Activities in Europe	18/12/2007
706	ISA 800 (Revised and Redrafted), Special Considerations — Audits of Special Purpose Financial Statements and Specific Elements, Accounts or Items of a Financial Statement	International Auditing & Assurance Standards Board	05/12/2007
707	ISA 805 (Revised and Redrafted), Engagements to Report on Summary Financial Statements	International Auditing & Assurance Standards Board	05/12/2007
703	ISA 700 (Redrafted), The Independent Auditor's Report on General Purpose Financial Statements	International Auditing & Assurance Standards Board	03/12/2007
704	ISA 705 (Revised and Redrafted), Modifications to the Opinion in the Independent Auditor's Report	International Auditing & Assurance Standards Board	03/12/2007
705	ISA 706 (Revised and Redrafted), Emphasis of Matter Paragraphs and Other Matter(s) Paragraphs in the Independent Auditor's Report	International Auditing & Assurance Standards Board	03/12/2007
719	Flexible Retirement and Pension Provision	Dept. for Work & Pensions	03/12/2007
731	Proposed Strategy for 2009–2011	International Auditing & Assurance Standards Board	03/12/2007

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681	IFRS for Small and Medium-sized Entities	International Accounting Standards Board	30/11/2007
675	Preliminary Views on Insurance Contracts	International Accounting Standards Board	16/11/2007
724	Real Estate Sales	International Accounting Standards Board	16/11/2007
725	Allowing US Issuers to Prepare Financial Statements in Accordance with IFRS	Securities and Exchange Commission	16/11/2007
699	ISA 530, Audit Sampling	International Auditing & Assurance Standards Board	31/10/2007
700	ISA 510, Initial Audit Engagements – Opening Balances	International Auditing & Assurance Standards Board	31/10/2007
692	Section 290 – Independence – Audit and Review Engagements. Section 291 – Independence and other Assurance Engagements	International Federation of Accountants	19/10/2007
718	FRED41: Related Party Disclosures	Accounting Standards Board	19/10/2007
694	Hedges of a Net Investment in a Foreign Operation	IFRS Interpretations Committee	17/10/2007
716	Late Filing Penalty Consultation	Companies House	16/10/2007
717	Working with Companies House	Companies House	16/10/2007
691	Communication from the Commission – on a Simplified Business Environment for Companies in the Areas of Company Law, Accounting and Auditing	European Commission	09/10/2007
708	Tackling Money Laundering – Suspicious Activity Reports: Prescribed Form and Manner	Home Office	09/10/2007
695	Consultation on a Possible Statute for a European Private Company (EPC)	European Commission	04/10/2007
689	Effective Consultation	Cabinet Office	28/09/2007
696	Commonhold and Leasehold Reform Act 2002	Communities and Local Government	28/09/2007
711	Giving Certainty to Business through Clearances and Advance Agreements	H.M. Treasury	14/09/2007
712	Taxation of the Foreign Profits of Companies: a Discussion Document	H.M. Treasury	14/09/2007
713	HMRC Approach to Transfer Pricing for Large Businesses	H.M. Treasury	14/09/2007
687	Simplifying Business Support	Dept. of Trade & Industry	13/09/2007
679	A Consultation Document on Proposed Changes to the Individual Voluntary Arrangement (IVA) Regime Contained in the Insolvency Act 1986 and Associated Matters	The Insolvency Service	03/08/2007
680	IASB Exposure Draft of a Proposed IFRS for Small and Medium-sized Entities	Accounting Standards Board	02/08/2007

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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
678	ISA 250 The Auditor's Responsibilities Relating to Laws and Regulations in an Audit of Financial Statements	International Federation of Accountants	01/08/2007
673	Review of the Impact of the Combined Code	Financial Reporting Council	20/07/2007
688	Choice in the UK Audit Market. Interim Report of the Market Participants Group	Financial Reporting Council	09/07/2007
672	ISA 550, Related Parties	International Federation of Accountants	02/07/2007
664	Implementation of Directive 2006/46/EC on Company Reporting – Amending the Accounting Directives	Dept. of Trade & Industry	08/06/2007
682	An Overview of the Work of IOSCO's Technical Committee	International Organization of Securities Commissions	08/06/2007
671	ISA 570, Going Concern	International Federation of Accountants	01/06/2007
665	Implementation of Companies Act 2006	Dept. of Trade & Industry	30/05/2007
663	Implementation of Directive 2006/43/EC on Statutory Audits of Annual and Consolidated Accounts (8th Company Law Directive)	Dept. of Trade & Industry	29/05/2007
658	Amendments to IAS 24 Related Party Disclosures	International Accounting Standards Board	25/05/2007
661	ED of a Statement: 'Half-Yearly Financial Reports'	Accounting Standards Board	22/05/2007
653	Fair Value Measurements	International Accounting Standards Board	05/05/2007
646	ISA 580 Written Representations	International Federation of Accountants	30/04/2007
648	ISA 540, Auditing Accounting Estimates, Including Fair Value Accounting Estimates and Related Disclosures. Proposed Withdrawal of ISA 545, Auditing Fair Value Measurements and Disclosures	International Federation of Accountants	30/04/2007
662	IIA International Professional Practices Framework – Exposure Document	Institute of Internal Auditors	30/04/2007
654	Cost of an Investment in a Subsidiary Amendments to IFRS 1 First-time Adoption of International Financial Reporting Standards	International Accounting Standards Board	28/04/2007
642	Independence – Audit and Review Engagements (section 290 of the code of ethics). Independence – Other Assurance Engagements (section 291 of the code of ethics)	International Federation of Accountants	27/04/2007
674	The Need for Guidance to Aid the Implementation of Auditing Standards on Smaller Entity Audits. Draft Guidance on Smaller Entity Audit Documentation	Auditing Practices Board	27/04/2007 Response by email
652	Accounting for Heritage Assets	Accounting Standards Board	19/04/2007

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670	Statement of Standards for Reporting Accountants: ISRE (UK & Ireland) Review of Interim Financial Information Performed by the Independent Auditor of the Entity	Auditing Practices Board	13/04/2007
644	ISA 720, The Auditor's Responsibility in Relation to Other Information in Documents Containing Audited Financial Statements	International Federation of Accountants	10/04/2007
645	ISA 610 The Auditor's Consideration of the Internal Audit Function	International Federation of Accountants	10/04/2007
647	ISA 560 Subsequent Events	International Federation of Accountants	10/04/2007
649	ISA230 Audit Documentation	International Federation of Accountants	10/04/2007
669	Practical Experience Requirements – Initial Professional Development for Professional Accountants	International Federation of Accountants	09/04/2007
640	Financial Reporting Under the Cash Basis of Accounting	International Federation of Accountants	02/04/2007
651	Discussion Paper 2: The Performance Reporting Debate. What (if anything) is Wrong with the Good Old Income Statement?	European Financial Reporting Advisory Group – Pro-active Accounting Activities in Europe	02/04/2007
636	Promoting Audit Quality	Financial Reporting Council	31/03/2007
650	Implementing the Third Money Laundering Directive: Draft Money Laundering Regulations 2007	HM Treasury	28/03/2007
655	Commission Staff Working Paper: Auditors' Liability and its Impact on the European Capital Markets	European Commission	12/03/2007
639	Draft Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2007	Department for Constitutional Affairs	08/03/2007
656	IAESB Exposure Draft: Strategic and Operational Plan, 2007-2009	International Accounting Education Standards Board	06/03/2007
629	Employee Benefits	International Federation of Accountants	02/03/2007
628	IFAC's International Public Sector Accounting Standards Board Issues Proposed Standard on Impairment of Cash-generating Assets	International Federation of Accountants	28/02/2007
657	ED 30: Impairment of Cash-generating Assets	International Federation of Accountants	27/02/2007
659	SEC Release Nos. 33-8762 and 34-5476 on Management's Report on Internal Control over Financial Reporting	Securities and Exchange Commission	27/02/2007
660	Proposed Auditing Standard on An Audit of Internal Control over Financial Reporting that is Integrated with an Audit of Financial Statements and Related Other Proposals	Public Company Accounting Oversight Board	27/02/2007
633	ISA 260 (Revised) Communication with those Charged with Governance	International Federation of Accountants	19/02/2007

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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
634	ISA 320 (Revised) Materiality in Planning & Performing an Audit. ISA 450 Evaluation of Misstatements Identified during the Audit	International Federation of Accountants	19/02/2007
641	Code of Practice on Local Authority Accounting in the United Kingdom – A Statement of Recommended Practice 2007	Chartered Institute of Public Finance & Accountancy	14/02/2007
643	Proposal for a Directive on the Exercise of Voting Rights by Shareholders	Dept. of Trade & Industry	19/01/2007
638	Audit Committee Handbook Consultation Draft: July 2006	HM Treasury	15/12/2006
626	Approaches to Developing and Maintaining Professional Values, Ethics and Attitudes	International Federation of Accountants	14/12/2006
615	Preliminary Views on an Improved Conceptual Framework for Financial Reporting	International Accounting Standards Board	22/11/2006
630	Information Technology for Professional Accountants. IFAC paper IEPS 2.1 (Formerly IEG 11)	International Federation of Accountants	13/11/2006
623	The Tools to Deliver Better Regulation	Cabinet Office Better Regulation Executive	10/11/2006
625	Transparency Reporting by Auditors of Public Interest Entities	Financial Reporting Council	26/10/2006
616	Amendment to FRS 25: Financial Instruments Puttable at Fair Value and Obligations Arising on Liquidation	Accounting Standards Board	23/10/2006
621	New Powers Against Organised and Financial Crime	Home Office	18/10/2006
618	Implementing the Third Money Laundering Directive	HM Treasury	10/10/2006
600	Modernising Tax Relief for Business Expenditure on Cars	HM Treasury	28/09/2006
619	Due Process of the International Financial Reporting Interpretations Committee	International Accounting Standards Committee Foundation	22/09/2006
620	Amendments to IAS 23 Borrowing Costs	International Accounting Standards Board	22/09/2006
622	Increasing the Holiday Entitlement – an Initial Consultation	Dept. of Trade & Industry	22/09/2006
624	Views on the Application of the Companies Bill to Existing Companies	Dept. of Trade & Industry	22/09/2006
627	Concept Release Concerning Management's Reports on Internal Control Over Financial Reporting File Number S7-11-06 Release No. 34-54122	Securities Exchange Commission	18/09/2006
608	Proposed Amendment to FRS 17 'Retirement Benefits' and Reporting statement 'Retirement Benefits – Disclosures'	Accounting Standards Board	11/09/2006
607	Security in retirement: towards a new pensions system	Department for Work and Pension	30/08/2006

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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
606	Review of the form and content of pension scheme report and accounts	The Pensions Regulator	25/08/2006
611	Company Law Reform Bill: Draft Model Articles for Public Companies	Dept. of Trade & Industry	03/08/2006
597	Proposed International Standard on Auditing 600 (Revised & Redrafted) The Audit of Group Financial Statements	International Federation of Accountants	31/07/2006
617	Future Application of Reporting Requirements for UK Companies	Accounting Standards Board	31/07/2006
594	Amendments to IAS 1 Presentation of Financial Statements: A Revised Presentation	International Accounting Standards Board	18/07/2006
588	IFAC's Public Sector Accounting Standards Board Proposes New Reporting Requirements for Non-exchange Revenue	International Federation of Accountants	13/07/2006
610	Accounting for Heritage Assets Under the Accrual Basis of Accounting	International Federation of Accountants	13/07/2006
612	Amendments to the Financial Reporting Standard for Smaller Entities (FRSSE)	Accounting Standards Board	26/06/2006
605	Implementation of the Transparency Directive: Investment Entities Listing Review	Financial Services Authority	23/06/2006
584	Heritage Assets: Can Accounting Do Better?	Accounting Standards Board	06/06/2006
593	Amendments to IFRS 2 Share-based Payment: Vesting Conditions and Cancellations	International Accounting Standards Board	05/06/2006
602	Draft ODCE Guidance on Audit Committees	Office of the Director of Corporate Enforcement	26/05/2006
573	Measurement Bases for Financial Accounting– Measurement on Initial Recognition	Canadian Accounting Standards Board	25/05/2006
585	ED 8 Operating Segments	International Accounting Standards Board	25/05/2006
604	Extending Audit Exemption under the Companies Act 1985	Financial Services Authority	24/05/2006
603	Corporate Laws Amendment Bill	Republic of South Africa	23/05/2006
572	Management Commentary. A Paper Prepared for the IASB by Staff of its Partner Standard-setters and Others	International Accounting Standards Board	28/04/2006
577	Proposed International Standard on Auditing 550 (Revised) Related Parties	International Federation of Accountants	28/04/2006
583	Consultation on Possible Amendments to the Combined Code	Financial Reporting Council	21/04/2006
599	Consultation on GRI G3 Report Classification	Global Reporting Initiative	11/04/2006
580	Draft Ethical Standard for Reporting Accountants	Auditing Practices Board	10/04/2006 Input via CCAB
595	Guidance for the Development of a Code of Corporate conduct	International Federation of Accountants	07/04/2006



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582	Consultation on Auditing Practices Board Work Programme for 2006/7	Auditing Practices Board	31/03/2006
598	G3 Sustainability Reporting Guidelines	Global Reporting Initiative	31/03/2006
586	Business Support Review	London Development Agency	30/03/2006
579	Consultation on Future Priorities for the Action Plan on Modernising Company Law and Enhancing Corporate Governance in the European Union	Directorate General for Internal Market and Services	28/03/2006
591	Consultation on Mandatory Narrative Business Reporting	Dept. of Trade & Industry	07/03/2006
571	Aligning Filing Dates for Companies	Companies House/ HM Revenue & Customs	02/03/2006
562	Improving the Clarity of IAASB Standards	International Federation of Accountants	28/02/2006
576	Bribery – Reform of the Prevention of Corruption Acts and SFO Powers in Cases of Bribery of Foreign Officials	Home Office	27/02/2006
575	Planning-gain Supplement: A Consultation	HM Revenue & Customs	24/02/2006
592	Consultation on the NHS Foundation Trust Code of Governance	Monitor	23/02/2006
563	IPSASB – Presentation of Budget Information in Financial Statements	International Federation of Accountants	09/02/2006
589	Proposed amendment to the late filing penalty regime	Companies House	03/02/2006
581	2006 Local Authority SORP & Discussion Paper on New Financial Instruments Financial Reporting Standards	Chartered Institute of Public Finance & Accountancy	02/02/2006
587	Review of Insolvency Secondary Legislation	The Insolvency Service	30/01/2006
561	How the Pensions Regulator Will Regulate the Funding of Defined Benefits	The Pensions Regulator	26/01/2006
557	The Future of Legal Services: Putting Consumers First	Department of Constitutional Affairs	20/01/2006
567	Practice Note 16 – Bank Reports for Audit Purposes (Revised)	Auditing Practices Board	20/01/2006
558	ISA 720 (UK and Ireland) (Revised)	Auditing Practices Board	06/01/2006
559	Code of Practice: Reasonable Periods for the Purposes of the Occupational Pension Schemes Regulations 2006	The Pensions Regulator	13/12/2005
549	Proposed Interpretation for Public Benefit Entities	Accounting Standards Board	07/12/2005
560	Code of Practice: Internal Controls	The Pensions Regulator	01/12/2005
568	UK & Ireland proposed approach to responding to exposure drafts issued by IAASB in connection with the Clarity Project	Auditing Practices Board	30/11/2005
550	Implementation of UNCITRAL Model Law on Cross-Border Insolvency in Great Britain	Dept. of Trade & Industry	14/11/2005

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543	FRED 39 'Amendments to FRS 12 & 17'	Accounting Standards Board	10/11/2005
540	FRED 36 'Business Combinations (IFRS 3)	Accounting Standards Board	08/11/2005
541	FRED 37 'Intangible Assets (IAS 38)'	Accounting Standards Board	08/11/2005
542	FRED 38 'Impairment of Assets (IAS 36)'	Accounting Standards Board	08/11/2005
548	The Implications of New Accounting & Auditing Standards for the 'True & Fair View' & Auditors' Responsibilities	Financial Reporting Council	02/11/2005
547	Independent Auditor's Report on Other Historical Financial Info-701 & Summary Audited Financial Statements-800	International Auditing & Assurance Standards Board	28/10/2005
556	Future Treatment of Northern Ireland in the Framework of UK Companies Legislation.	Belfast MP	18/10/2005
553	Review of the Implementation of the 2003 Combined Code	Financial Reporting Council	14/10/2005
537	A Bill for Better Regulation	Better Regulation Executive	12/10/2005
535	Coming of Age: Draft Legislation to Outlaw Age Discrimination	Dept. of Trade & Industry	11/10/2005
534	Improving Individual Voluntary Arrangements	Dept. of Trade & Industry	07/10/2005
530	The Pensions Protection Levy	Pension Protection Fund	04/10/2005
555	Occupational Pension Schemes (Member Nominated Trustees & Directors) Regulations 2005	Private Pensions Policy	04/10/2005
539	ISA 700 (revised) The Independent Auditor's Report on Complete Set of General Purpose Financial Standards. ISA 701 (revised) The Independent Auditor's Report on Other Historical Financial Info	Auditing Practices Board	03/10/2005
554	Proposed Revised Section 290: Independence – Assurance Engagements	International Federation of Accountants	30/09/2005
531	Code of Practice: Member-nominated Trustees and Directors – Putting Arrangements in Place	The Pensions Regulator	29/09/2005
545	The Treasury Companies Bill 2005	Isle of Man Government	29/09/2005
552	Draft Discussion Paper on World Class Financial Management	Audit Commission	28/09/2005
517	Accounting Standard– Setting in a Changing Environment: The Role of the ASB	Accounting Standards Board	22/09/2005
528	Defra Environmental Reporting Guidelines – Key Performance Indicators	Dept. of Environment, Food & Rural Affairs	16/09/2005
536	Draft Clauses for the Company Law Reform Bill	Dept. of Trade & Industry	06/09/2005
533	Pensions: The Consultation by Employers Requirement	Dept. of Work & Pensions	23/08/2005
507	Emphasis of Matter Paragraphs and Other Matters Paragraphs in the Independent Auditor's Report	International Auditing & Assurance Standards Board	03/08/2005
508	The Audit of Group Financial Statements	International Auditing & Assurance Standards Board	03/08/2005

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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
509	The Auditor's Communication with Those Charged with Governance	International Auditing & Assurance Standards Board	03/08/2005
538	EC Green paper on Financial Services	European Commission	01/08/2005
521	Amendment to FRS 26 (IAS 39) Extension of Scope and Recognition and De-recognition	Accounting Standards Board	21/07/2005
527	Establishing a European Small Claims Procedure	European Commission	21/07/2005
522	Fostering an Appropriate Regime for Shareholders' Rights	European Commission	11/07/2005
520	Staff Questionnaire on Recognition and Measurement Principles for Small Entities	International Accounting Standards Board	30/06/2005
490	Financial Reporting Under the Cash Basis of Accounting – Disclosure Requirements for Recipients of External Assistance	International Federation of Accountants	17/06/2005
512	Corporate Manslaughter: The Government's Draft Bill for Reform	Home Office	15/06/2005
503	Discussion Paper on the Modernisation of the Taxation of Trusts	Inland Revenue	09/06/2005
494	Draft Interpretations D12, D13, and D14 on Service Concession Arrangements, The Accounting, Financial Asset, and Intangible Asset Models	International Accounting Standards Board	07/06/2005
504	A Consultation on Extending Use of Summary Financial Statements and other Minor Changes	Dept. of Trade & Industry	07/06/2005
499	Directive Proposals on Company Reporting Capital Maintenance & Transfer of the Registered Office of a Company	Dept. of Trade & Industry	03/06/2005
510	Company Law Reform	Dept. of Trade & Industry	03/06/2005
523	Proposals for Establishment of a Women's Business Council	Dept. for Trade & Industry: Small Business Service	03/06/2005
491	Work and Families, Choice and Flexibility: A Consultation Document	Dept. of Trade & Industry	25/05/2005
496	Updating the Sex Discrimination Act	Dept. of Trade & Industry	13/05/2005
513	Code of Practice: Funding Defined Benefits	The Pensions Regulator	06/05/2005
500	Materiality in the Identification & Evaluation of Misstatements	International Federation of Accountants	03/05/2005
501	Auditing Accounting Estimates and Related Disclosures (Other than Those Involving Fair Value Measurements & Disclosures)	International Federation of Accountants	03/05/2005
493	Proposed Small and Medium-sized Entity Financial Reporting Framework and FRS	Hong Kong Institute of Certified Public Accountants	30/04/2005 Response via ACCA Hong Kong
511	Financial Services Regulation: Comprehensive Framework of Standards for Testing the Probity and Competence of Directors and Managers of Financial Services Firms	Irish Financial Services Regulatory Authority	30/04/2005 Response via ACCA Ireland

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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
505	Audit Exemption, Raising the Thresholds	Income Tax Division	19/04/2005
479	Disclosure of Auditor Remuneration	Department of Trade & Industry	22/03/2005
476	Turnbull Guidance on Internal Control	Financial Reporting Council	03/03/2005
474	Operating and Financial Review	Accounting Standards Board	28/02/2005
485	International Guidelines on Environmental Management Accounting (EMA)	International Federation of Accountants	24/02/2005
473	Review of the Constitution Proposals for Change	International Accounting Standards Committee Foundation	23/02/2005
471	Corporation Tax Reform	Inland Revenue	22/02/2005
475	Amendment to Financial Reporting Standard for Smaller Entities 2004	Accounting Standards Board	22/02/2005
480	Financial Reporting Requirements Consultation	Monitor	14/02/2005
468	Auditing Profession Bill, 2004	National Treasury	11/02/2005
495	PCAOB Rulemaking Docket Matter No. 017	Public Company Accounting Oversight Board	11/02/2005
489	Punjab Public Financial Management and Accountability Assessment	The World Bank	10/02/2005
482	Assessment for Improvement – Our Approach. A Consultation Document on the Assessment of the Performance of Healthcare Organisations	Healthcare Commission	09/02/2005
466	Amendment to ISA 330, 'The Auditor's Procedures in Response to Assessed Risks'. Amendment to ISQC 1 'Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information and Other Assurance and Related Services Engagements'	International Federation of Accountants	31/01/2005
488	New Competitiveness and Innovation Programme (CIP)	European Commission	31/01/2005 Input via UEAPME & FEE
461	Code of Practice on Local Authority Accounting in the United Kingdom – A Statement of Recommended Practice 2005	Chartered Institute of Public Finance & Accountancy / Local Authority (Scotland) Accounts Advisory Committee	27/01/2005
481	Monitor's proposed regime for monitoring compliance by NHS Foundation Trusts	Monitor	25/01/2005
487	Local Government Financial Administration Regulations	Public Sector Reform Unit, Sierra Leone	24/01/2005
464	International Standard on Auditing (UK and Ireland) Audit Documentation Revised 230	Auditing Practices Board	10/01/2005
477	Code of Practice – Reporting Breaches of the Law	The Pensions Regulator	06/01/2005
465	Improving the Clarity and Structure of IAASB Standards and Related Considerations for Practice Statements	International Auditing & Assurance Standards Board	31/12/2004

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457	Regulations for Community Interest Companies	Department for Trade and Industry	21/12/2004
447	Fostering an Appropriate Regime for Shareholders' Rights	European Commission	15/12/2004
469	Proposed Revised code of Ethics for Professional Accountants	International Federation of Accountants Ethics Committee	30/11/2004
451	Company Security Interests	The Law Commission	18/11/2004
478	Draft Ethical Standard Exemptions Available for Small Entities	Auditing Practices Board	18/11/2004
467	Recommendation Report of the Group of Experts Working on the Revision of Accounting and Auditing provisions of the Ethiopian Commercial Code	Ethiopian Professional Association of Accountants & Auditors	17/11/2004
445	Proposal by the European Commission for a Directive on Statutory Audit of Annual and Consolidated Accounts	Dept. of Trade & Industry	10/11/2004
449	Modernising the Tax System for Trusts	Inland Revenue	10/11/2004
443	Guidance for Auditors on First-time Application of IFRSs in the United Kingdom	Auditing Practices Board	29/10/2004 Response by email
438	Consultation on the National Minimum Wage	Low Pay Commission	26/10/2004
440	The Draft Codes of Audit Practice	Audit Commission	26/10/2004
441	Regulatory Issues for Industrial and Provident Societies	HM Treasury	25/10/2004
431	Fred 33 Financial Instruments: Disclosures	Accounting Standards Board	22/10/2004
459	ED7 Financial instruments: disclosure	International Accounting Standards Board	21/10/2004
456	A Choice of Paths – Options to Manage Over-indebtedness and Multiple Debt	Department of Constitutional Affairs	20/10/2004
424	Draft DTI guidance on the information and consultation regulations	Dept. of Trade & Industry	18/10/2004
428	Preface to the International Standards on Quality Control, Auditing, Assurance and Related Services – IAASB Due Process and Working Procedures	International Auditing & Assurance Standards Board	15/10/2004
454	ISA 300 Planning an Audit of Financial Statements	Auditing Practices Board	15/10/2004
455	Amendments to IAS39	International Accounting Standards Board	15/10/2004
463	Directors' Compliance Statements: Reports by Auditors Under Company Law in the Republic of Ireland	Auditing Practices Board	15/10/2004 Response by email
432	FRED 34 Life Assurance	Accounting Standards Board	07/10/2004
453	FRED 30 Third Supplement	Accounting Standards Board	07/10/2004
414	Amendment to FRS 2: Accounting for Subsidiary Undertakings	Accounting Standards Board	01/10/2004

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433	Accounting and Reporting by Charities: Statement of Recommended Practice	Charity Commission for England and Wales	01/10/2004
439	Obligations of Accountants to Report Money Laundering	Home Office	29/09/2004
446	Consultation of Stakeholders in the Shaping of Small Business Policy at National/Regional Level	European Commission	29/09/2004
450	Accounting Standards for Small and Medium-sized Entities	International Accounting Standards Board	27/09/2004
421	Commonhold and Leasehold Reform Act 2002: A Consultation Paper on Accounting for Leaseholders Monies and Summaries of Tenants' Rights and Obligations	Office of the Deputy Prime Minister	24/09/2004
434	Review of the Statement of Accounts Guidance Notes for Political Parties and Accounting Units whose Total Income or Gross Expenditure Exceeds £250,000	The Electoral Commission	24/09/2004
526	Review of the Turnbull Guidance on Internal Control	Financial Reporting Council	16/09/2004
385	Accounting for Social Policies of Governments	International Federation of Accountants Public Sector Committee	15/09/2004
386	Revenue from Non-Exchange Transactions (Including Taxes and Transfers)	International Federation of Accountants Public Sector Committee	15/09/2004
416	Proposed International Standards on Auditing (UK and Ireland)	Auditing Practices Board	15/09/2004 Response by email
401	The Government's Commitment to Considering the Feasibility of Introducing Common Commencement Dates to Areas of UK Law	Dept. for Trade & Industry: Small Business Service	02/09/2004
405	Draft Regulations on the Operating and Financial Review and Directors' report	Dept. of Trade & Industry	03/08/2004
402	Taking It On: Developing UK Sustainable Development Strategy Together	Dept. of Environment, Food & Rural Affairs	26/07/2004
435	Amendments to IFRS3: Combinations by Contract Alone or Involving Mutual Entities	International Accounting Standards Board	26/07/2004
436	Amendments to IAS19: Actuarial Gains and Losses, Group Plans and Disclosures	International Accounting Standards Board	26/07/2004
437	IAS39: The Fair Value Option	International Accounting Standards Board	26/07/2004
404	The Economic Impact of the Law Commissions' Proposals to Reform Partnership Law	Dept. of Trade & Industry	23/07/2004
425	The Small Business Service's business Transfer Review: Call for Submissions	Dept. for Trade & Industry: Small Business Service	23/07/2004
399	FRED 30 Second Supplement	Accounting Standards Board	20/07/2004
430	ICSA Principles of Good Governance for Charities	Institute of Chartered Secretaries & Administrators	20/07/2004

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426	Draft Prudential Borrowing Code for NHS Foundation Trusts	Monitor	19/07/2004
419	Miscellaneous Amendments to the Handbook (No. 14)	Financial Services Authority	16/07/2004
408	Fraud Law Reform: Consultation on Proposals for Legislation	Home Office	13/07/2004
412	Flexibility and Accessibility	Dept. of Trade & Industry	07/07/2004
391	Modernisation of Accounting Directives and IAS Infrastructure	Dept. of Trade & Industry	04/07/2004
392	Strategy for Convergence of UK GAAP with International Accounting Standards	Accounting Standards Board	02/07/2004
389	UK Accounting Standards: A Strategy for Convergence with IFRS	Accounting Standards Board	30/06/2004
410	2004 Finance Act	HM Treasury	30/06/2004
411	Tax Avoidance Consultation Regulations	Inland Revenue	30/06/2004
393	Strengthening the IASB's Deliberative Processes 24th March	International Accounting Standards Board	25/06/2004
420	Charities Bill	Home Office	25/06/2004
398	EC Consultation on Board Responsibilities and Improving Financial and Corporate Governance Information	European Commission	03/06/2004 Response via FEE
413	Internal Audit and Enterprise Risk Management	Institute of Internal Auditors	28/05/2004
406	Recommendation on the Role of (Independent) Non-executive or Supervisory Directors	European Commission	27/05/2004
378	'One Stop Shop' FRSSE Consultation	Accounting Standards Board	26/05/2004
379	Consultation on Proposals for Secondary Legislation to be Made under the Health and Social Care (Community Health and Standards) Act 2003 to Establish a Failure Regime for NHS Foundation Trusts	National Health Service	27/04/2004
396	The New Multiannual Programme for Enterprises 2006–2010	European Association of Craft, Small & Medium-sized Enterprises	27/04/2004
397	The Graham Review of the Small Firms Loan Guarantee	Dept. of Business, Innovation & Skills	13/04/2004
368	ISA 600 (Revised), 'The Work of Related Auditors and Other Auditors in the Audit Group of Financial Statement'. IAPS, 'The Audit of Group Financial Statements'	International Auditing & Assurance Standards Board	01/04/2004
369	ISA 700 (Revised), 'The Independent Auditor's Report on a Complete Set of General Purpose Financial Statements'. ISA 200, 'Objective and General Principles Governing an Audit of Financial Statements' Amendment to ISA 210, 'Terms of Audit Engagements' Conforming Amendments	International Auditing & Assurance Standards Board	01/04/2004
395	Fostering an Appropriate Regime for the Remuneration of Directors	European Commission	31/03/2004



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388	Re-exam of Directive 93/104/EC Concerning Certain Aspects of the Organisation of Working Time	European Commission	30/03/2004
383	PFI Value for Money Appraisal	HM Treasury	29/03/2004
380	PFM Performance Measurement Framework	Public Expenditure & Financial Accountability	22/03/2004
357	Company Law: Director and Auditor Liability	Dept. of Trade & Industry	15/03/2004
354	Draft Ethical Standards for Auditors	Auditing Practices Board	27/02/2004
359	Framework for the Preparation and Presentation of Financial Statements	Accounting Standards Board	13/02/2004
353	Identifying Issues for the IASC Foundation Constitution Review	International Accounting Standards Committee Foundation	12/02/2004
358	Republic of Ghana: Country Financial Accountability Assessment	The World Bank	12/02/2004
363	Modernising the Tax System for Trusts	Inland Revenue	11/02/2004
367	External Review of IFAC PSC (Survey)	International Federation of Accountants	06/02/2004 Online form
362	Corporation Tax Reform Consultation	Inland Revenue	05/02/2004
371	OECD Principles of Corporate Governance	Organisation for Economic Co-operation and Development	05/02/2004
346	Code of Practice on Local Authority Accounting in United Kingdom, A Statement of Recommended Practice – SORP 2004	Chartered Institute of Public Finance & Accountancy	03/02/2004
365	Delivering an Incentive for Membership Bodies to Provide Workforce Development	Inland Revenue	02/02/2004
340	Impairment of Assets	International Federation of Accountants Public Sector Committee	31/01/2004
360	OPRA Note 6: Pensions Act 1995: The Power to Report Problems to OPRA	Occupational Pensions Regulatory Authority	29/01/2004
355	Inputs Matter: Improving the Quality of Reporting in the Charity Sector	Charity Finance Directors Group	26/01/2004
372	PCAOB Rulemaking Docket Matter No. 012 Proposed Auditing Standard – Audit Documentation	Public Company Accounting Oversight Board	20/01/2004
356	Proposals for the Enhancement of the Role and Working Process of EFRAG	European Financial Reporting Advisory Group	12/01/2004
342	Corporate Law and Governance/Industrial Relations Implementation of the European Company Statute: The European Public Limited-Liability Company Regulations 2004	Dept. of Trade & Industry	06/01/2004
351	IFAC Code of Ethics Revision on Audit Partner Rotation	International Federation of Accountants	30/11/2003

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349	Proposed Auditing Standard: An Audit of Internal Control over Financial Reporting Performed in Conjunction with an Audit of Financial Statements	Public Company Accounting Oversight Board	27/11/2003
347	The Auditor's Responsibility to Consider Fraud in an Audit of Financial Statement	International Auditing & Assurance Standards Board	25/11/2003
348	Planning the Audit	International Auditing & Assurance Standards Board	25/11/2003
350	Efficiency Review: Releasing Resources to the Frontline	Dept. of Health	21/11/2003
345	The Code of Practice on Consultation	Cabinet Office Regulatory Impact Unit	14/11/2003
331	Corporation Tax Reform Consultation	Inland Revenue	03/11/2003
324	High Performance Workplaces: Informing and Consulting Employees	Dept. of Trade & Industry	31/10/2003
335	Proposals to Amend the National Minimum Wage Act 1998	Dept. of Trade & Industry	31/10/2003
344	Valuation of Owner Occupied Properties under IFRS	International Valuation Standards Council	30/10/2003
322	Dispute Resolution	Dept. of Trade & Industry	29/10/2003
332	Payment by Results Consultation	Department of Health	29/10/2003
329	Local Authority Business Growth Incentives	Office of the Deputy Prime Minister	28/10/2003
343	Disposal of Non-current Assets and Presentation of Discontinued Operations (ED4)	International Accounting Standards Board	28/10/2003
341	Leaders and Managers: Learning their Way	Centre for Enterprise	24/10/2003
330	New Prudential System of Local Government Capital Finance	Office of the Deputy Prime Minister	16/10/2003
323	Equality & Diversity: Age Matters	Dept. of Trade & Industry	13/10/2003
325	Attendance at Stocktaking	Auditing Practices Board	10/10/2003 Response by email
339	Sustainability Reporting Guidelines 2002	Global Reporting Initiative	08/10/2003
305	Audit Committee Handbook	HM Treasury	30/09/2003 Informal response
309	'Rewards for Failure' – Directors' Remuneration – Contracts, Performance and Severance	Dept. of Trade & Industry	29/09/2003
337	Raising the Thresholds	Dept. of Trade & Industry	29/09/2003
338	Council for Graduate Entrepreneurship	Dept. for Trade & Industry: Small Business Service	29/09/2003
321	Review of Interim Financial Information Performed by the Auditor of the Entity	International Federation of Accountants	26/09/2003
336	Certification of Disclosure in Companies' Annual and Interim Filings and Audit Committees	Ontario Securities Commission	25/09/2003

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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
320	The Operating & Financial Review Working Group on Materiality	Dept. of Trade & Industry	19/09/2003
319	Civil Partnership: A Framework for the Legal Recognition of Same-sex Couples	Women & Equality Unit, DTI	17/09/2003
315	Fair Value Accounting	Dept. of Trade & Industry	05/09/2003
310	Proposed ISQC 1 'Quality Control for Audit, Assurance and Related Services Practices' and Proposed Revised ISA 220 'Quality Control for Audit Engagements'	International Auditing & Assurance Standards Board	01/09/2003 Response by email
334	Revenue from Non-Exchange Transactions (Including Taxes & Transfers)	International Federation of Accountants Public Sector Committee	29/08/2003 Informal response
333	Modernising Company Law and Enhancing Corporate Governance in the European Union – A Plan to Move Forward	European Commission	26/08/2003
301	Balancing Work & Family Life: Enhancing Choice and Support for Parents	Dept. of Trade & Industry	18/08/2003
316	Proposed Interpretation for Public Benefit Entities	Accounting Standards Board	15/08/2003
314	Modernisation (UK Competition Law )	Dept. of Trade & Industry	29/07/2003
318	Bridging the Finance Gap: A Consultation on Improving Access to Growth Capital for Small Businesses	HM Treasury Small Business Service	24/07/2003
326	Mauritius Draft Code of Corporate Governance	Financial Sector Reform & Strengthening Initiative	23/07/2003 Response by email
313	Productivity and Enterprise Insolvency – A Second Chance	The Insolvency Service	21/07/2003
307	Human Capital Management: Accounting for People	Dept. of Trade & Industry	04/07/2003
299	The Public Audit (Wales) Bill	National Assembly for Wales	01/07/2003 Response via ACCA Wales
311	Transactions with Directors	Office of the Director of Corporate Enforcement (Ireland)	30/06/2003
312	The Special Considerations in the Audit of Small Entities: Proposed Amendments to International Auditing Practice Statement 1005	International Auditing & Assurance Standards Board	30/06/2003
317	Proposed International Framework for Assurance Engagements and Proposed ISAE 2000 Assurance Engagements on Subject Matters other than historical financial information	International Auditing & Assurance Standards Board	30/06/2003
285	Green Paper on Entrepreneurship	European Commission	27/06/2003
296	Price Marking: Public Consultation on Proposed Changes to the Code of Practice for Traders on Price Indications	Dept. of Trade & Industry	23/06/2003 Response by email

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OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
304	Revised Code of Practice for Internal Audit in Local Government in the UK	Chartered Institute of Public Finance & Accountancy	19/06/2003 Informal response
293	Enterprise for Communities; Proposals for a Community Interest Company	Dept. of Trade & Industry	12/06/2003
298	CPA – the Next Steps	Audit Commission	02/06/2003
306	2003 Edition of OPRA Note 1 'Section 48 (1) – Reporting to OPRA'	Occupational Pensions Regulatory Authority	30/05/2003
288	Employer-Supported Childcare	Inland Revenue	27/05/2003
289	CIPFA Prudential Code for Capital Finance in Local Authorities – Second Exposure Draft	Chartered Institute of Public Finance & Accountancy	15/05/2003
269	Standards for the Professional Practice of Internal Auditing	Institute of Internal Auditors	12/05/2003
282	Practice Note 14: The Audit of Registered Social Landlords in the United Kingdom	Auditing Practices Board	09/05/2003
290	Draft Position Statement on Risk Based Internal Auditing (RBIA)	Institute of Internal Auditors	09/05/2003
286	National Minimum Wage: Consultation note on a Proposal to Replace Fair Estimate Agreements	Dept. of Trade & Industry	29/04/2003
280	Green Paper on a European Order for Payment Procedure and on Measures to Simplify and Speed up Small Claims Litigation	European Commission	23/04/2003 Input via UEAPME
302	Amendments to IAS36 Impairment of assets	International Accounting Standards Board	14/04/2003
303	Amendments to IAS38 Intangible assets	International Accounting Standards Board	14/04/2003
266	Simplifying the Taxation of Pensions	Inland Revenue	09/04/2003
276	ED 3 Business Combinations	International Accounting Standards Board	08/04/2003
292	Replacement Rules for Part II of the Insolvency Act 1986: Streamlined Administration	The Insolvency Service	04/04/2003
268	Grant Claims: Reducing the Audit Certification Burden – issues for Stakeholders	Audit Commission	31/03/2003
284	Audit Risk – Proposed International Standards on Auditing and Proposed Amendment to ISA 200	International Auditing & Assurance Standards Board	31/03/2003
260	Inclusion of Actuarial Liabilities in the Financial Statements of Pension Schemes	Pensions Research Accountants Group	28/03/2003
291	Security, Simplicity, Choice	Department for Work & Pensions	27/03/2003
273	Accounting for Leaseholders' Monies Amendments	Office of the Deputy Prime Minister	26/03/2003
270	SORP for Higher & Further Education	Universities UK	18/03/2003
295	A Best Value Approach to Trading Accounts – A Guidance Note for Local Authority Practitioners	Chartered Institute of Public Finance & Accountancy	14/03/2003

**ACCA'S CONSULTATION RESPONSES AND POLICY SUBMISSIONS – 2003 TO 2011**

OUR REFERENCE	CONSULTATION TITLE	CONSULTING BODY	RESPONSE DATE
262	Construction Industry Consultation	Inland Revenue	12/03/2003
281	The Enterprise Act 2002: Partnerships	The Insolvency Service	07/03/2003
264	Regulating Tax Practitioners	South African Revenue Service	28/02/2003
278	Business Crime Consultation	Home Office	28/02/2003
283	Proposed Terms of Reference, Preface to the International Standards on Quality Control, Auditing, Assurance and Related Services and Operations Policy No 1	International Auditing & Assurance Standards Board	28/02/2003
257	Retirement Benefit Package Options Discussion Paper	Local Government Pension Scheme	26/02/2003
271	Code of Practice: Internal Audit Standards for Local Government in the UK	Chartered Institute of Public Finance & Accountancy	26/02/2003
287	Housing Revenue Account Private Finance Initiative: New Build	Office of the Deputy Prime Minister	26/02/2003
272	Proposed Revision of the Money Laundering Regulations 1993 & 2001	HM Treasury	05/02/2003
275	Scope and Authority of Pronouncements	Auditing Practices Board	05/02/2003
259	Better Regulation: Commencement Dates for Employment Regulations	Dept. of Trade & Industry	29/01/2003
258	Code of Practice on Local Authority Accounting in United Kingdom – SORP 2003	Chartered Institute of Public Finance & Accountancy	28/01/2003
254	Equality & Diversity: The Way Ahead	Office of the Deputy Prime Minister	23/01/2003
265	Promoting the Public Interest	Institute for Public Policy Research	20/01/2003
255	Reporting on Compliance with International Financial Reporting Standards	International Federation of Accountants	17/01/2003