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## Take part in our survey: Proposed ISA for Audits of Financial Statements of Less Complex Entities (8 September 2021)

Dear members,

The International Auditing and Assurance Standards Board (IAASB) has developed a draft standard for audits of financial statements of less complex entities (proposed LCE standard). It is part of a broader effort to reduce complexity, improve understandability, and make International Standards on Auditing (ISAs) more scalable and proportionate to circumstances of audited entities. Learn more [here](#).

The Institute is interested in hearing your views about the proposed LCE standard. To collect these views, you are invited to take a survey which highlights the key attributes of the proposed LCE standard followed by yes/no questions. The survey should take less than ten minutes to complete.

All responses are anonymous. Results of the survey will be used by the Institute to develop its response to the IAASB and will be presented in aggregate.

The survey is open until 30 November.

If you would like to provide further written comments on this proposed LCE standard, please refer to the Institute's [invitation to comment](#).

We hope that you will share your views with us.

[Take part](#)



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