



**International Federation of Accountants**

545 Fifth Avenue, 14th Floor, New York, NY 10017 USA  
Tel +1 (212) 286-9344 Fax +1 (212) 286-9570 www.ifac.org

April 1, 2004

German CPA Society  
Verband der Certified Public Accountants in Deutschland e.V.  
Böblinger Straße 52  
70199 Stuttgart  
GERMANY

attn: Mr. Alexander Spieß  
Mr. Ralph Brinkmann

Dear Gentlemen,

Your comments on the International Auditing and Assurance Standards Board's (IAASB) ISA 600 (Revised), *"The Work of Related Auditors and Other Auditors in the Audit of Group Financial Statements"* and IAPS, *"The Audit of Group Financial Statements"* exposure draft have been received. The IAASB appreciates your input and involvement in the standard setting process.

The IAASB will consider all comments received in due course in developing the final Standard and Practice Statement. As a matter of principle, the IAASB does not respond separately to the comments made by individual commentators. All comments received related to the exposure draft will be considered a matter of public record and will be posted on the IAASB's website at [www.iaasb.org](http://www.iaasb.org) subsequent to the end of the comment period.

The objective of the IAASB is to improve auditing and assurance standards and the quality and uniformity of practice throughout the world, thereby strengthening public confidence in the global auditing profession and serving the public interest. The IAASB believes input from constituents such as you significantly contributes to the achievement of high quality global auditing and assurance standards.

Yours truly,

A handwritten signature in black ink that reads 'Jim Sylph'. The signature is written in a cursive, flowing style.

Jim Sylph  
Technical Director, IAASB