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To: External Reporting Board Enquiries <enquiries@xrb.govt.nz>; External Reporting Board Enquiries <enquiries@xrb.govt.nz>

Subject: XRB Open For Comments Submission



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| Comments | <p>As an auditor of predominantly smaller Tier 3 entities, I would welcome an auditing standard specifically for LCEs. Current standards are set to capture all entities from small to very large, which does not seem practical for the majority of smaller less complex charities and NFPs operating within NZ.</p> <p>With the appropriate parameters being set to define exactly what an LCE is, I think incorporating a standard for LCEs should be a practical option.</p> |

Consultation Page URL

<https://www.xrb.govt.nz/consultations/assurance-standards-in-development/audits-of-less-complex-entities-lces/>

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