

No	File name	Respondent	Country	Type of respondent
1	1_ProDessus_EN	Vasileios Chrysfidis (ProDessus)	Belgium	Private individual
2	2_CoAEE_EN	National Audit Office of Estonia	Estonia	National Audit Office
3	3_UniGent_ENBE	Johan Christiaens (University of Ghent)	Belgium	Private individual
4	4_TreasuryCY_EN	Treasury of Cyprus	Cyprus	Ministry of Finance/Treasury
5	5_IFAC_EN	International Federation of Accountants	International institutions and organisations	Professional Association/Standard Setter
6	6_TreasuryLV_EN	Treasury of Latvia	Latvia	Ministry of Finance/Treasury
7	7_CPA_EN	Institute of Certified Public Accountants in Ireland	Ireland	Professional Association/Standard Setter
8	8_ACB_EN	Secretariat of the Accounting Standards Board of South Africa	South Africa	Professional Association/Standard Setter
9	9_RKR_EN	Swedish Council for Municipal Accounting	Sweden	Professional Association/Standard Setter
10	10_DOFD_EN	Australian Government, Department of Finance and Deregulation	Australia	Ministry of Finance/Treasury
11	11_WAO_EN	Wales Audit Office	UK	Regional Audit Office
12	12_private_DE	Hans-Jürgen Stubig	Germany	Private individual
13	13_AKWIEEN_DE	Austrian Federal Chamber of Labour	Austria	Social security/Pension Fund
14	14_MoFHU_EN	Judit Adácsi (Ministry for National Economy)	Hungary	Private individual
15	15_DGUV_DE	Deutsche Gesetzliche Unfallversicherung	Germany	Social security/Pension Fund
16	16_IRE_EN	Instituut van de Bedrijfsrevisoren / Institut des Réviseurs d'Entreprises	Belgium	Professional Association/Standard Setter
17	17_LRHMV_DE	Landesrechnungshof Mecklenburg-Vorpommern	Germany	Regional Audit Office
18	18_LRHNS_DE	Niedersächsischer Landesrechnungshof	Germany	Regional Audit Office
19	19_PL_EN	Central Statistical Office of Poland	Poland	Statistical Office
20	20_IPSASB_EN	IPSAS Board	Canada	Professional Association/Standard Setter
21	21_LRHS_DE	Sächsischer Rechnungshof	Germany	Regional Audit Office
22	22_CNOCF_EN_FR	Conseil de normalisation des comptes publics	France	National Audit Office
23	23_LRHRP_DE	Rechnungshof Rheinland-Pfalz	Germany	Regional Audit Office
24	24_FR_EN	French Authorities	France	National authority
25	25_IDW_EN	Institut der Wirtschaftsprüfer in Deutschland	Germany	Professional Association/Standard Setter
26	26_LRHB_DE	Bayerischer Oberster Rechnungshof	Germany	Regional Audit Office
27	27_private_EN	Noel Hepworth	UK	Private individual
28	28_ACCA_EN	Association of Chartered Certified Accountants (ACCA)	International institutions and organisations	Professional Association/Standard Setter
29	29_LKT_DE	Deutscher Landkreistag & Deutscher Städte- und Gemeindebund	Germany	Regional association or authority
30	30_LRHH_DE	Hessischer Rechnungshof	Germany	Regional Audit Office
31	31_TELA_EN	Finnish Pension Alliance TELA	Finland	Social security/Pension Fund
32	32_CoAFR_FR	Cour des comptes française	France	National Audit Office
33	33_MoFCZ_EN	Czech Ministry of Finance	Czech Republic	Ministry of Finance/Treasury
34	34_CoASE_EN	National Audit Office of Sweden	Sweden	National Audit Office
35	35_SKWP_EN	Accountants Association in Poland (AAP)	Poland	Professional Association/Standard Setter
36	36_NSOMT_EN	Lithuanian Department of Statistics (Statistics Lithuania)	Lithuania	Statistical Office
37	37_MoFDE_DE	Bundesministerium der Finanzen	Germany	Ministry of Finance/Treasury
38	38_NSILT_EN	National Statistical Office of Malta	Malta	Statistical Office
39	39_MoFRO_EN	Romanian Ministry of Public Finance	Romania	Ministry of Finance/Treasury
40	40_ESVSE_EN	The Swedish National Financial Management Authority	Sweden	National Audit Office
41	41_MoFNL_EN	Ministry of Finance , Netherlands	Netherlands	Ministry of Finance/Treasury
42	42_DGFIP_FR_EN	Direction Générale des Finances Publiques (DGFIP)	France	Ministry of Finance/Treasury
43	43_ICJCE_EN	Instituto de Censores Jurados de Cuentas de España	Spain	Professional Association/Standard Setter
44	44_PWC_EN	PricewaterhouseCoopers International Limited (PwCIL)	UK	Firm of Auditors or Accountants
45	45_ICAEW_EN	Institute of Chartered Accountants in England and Wales (ICAEW)	UK	Professional Association/Standard Setter
46	46_private_EN	Goubert Lodewijk	Belgium	Private individual
47	47_CIPFA_EN	Chartered Institute of Public Finance and Accountancy (CIPFA)	International institutions and organisations	Professional Association/Standard Setter
48	48_KPMG_EN	KPMG EMA	Germany	Firm of Auditors or Accountants
49	49_LRHNW_DE	Landesrechnungshof Nordrhein-Westfalen	Germany	Regional Audit Office
50	50_ONS_EN	UK Office for National Statistics	UK	Statistical Office
51	51_IMF_EN	International Monetary Fund (Fiscal Affairs, European, and Statistics Departments)	International institutions and organisations	International Organisation
52	52_LRHT_DE	Thüringer Rechnungshof	Germany	Regional Audit Office
53	53_MoFPL_EN	Accounting Department of the Polish Ministry of Finance	Poland	Ministry of Finance/Treasury
54	54_Deloitte_EN	Deloitte	Netherlands/France [1]	Firm of Auditors or Accountants
55	55_GTI_EN	Grant Thornton International Limited	USA	Firm of Auditors or Accountants
56	56_AAP_EN	Accountants Association in Poland (AAP)	Poland	Private individual
57	57_PrivateBR_EN	Denise Silva Ferreira Juvenal	Brazil	Private individual
58	58_EY_EN	Ernst and Young	Germany	Firm of Auditors or Accountants
59	59_CoACY_EN	Audit Office of the Republic of Cyprus	Cyprus	National Audit Office
60	60_AT_DE	Österreichischer Städtebund	Austria	Regional association or authority
61	61_BDO_EN	BDO	UK	Professional Association/Standard Setter
62	62_private_PT	Pedro Soutelinho Correia Ribeiro (University of Lisbon)	Portugal	Private individual
63	63_MoFH_DE	Hessisches Ministerium der Finanzen	Germany	Ministry of Finance/Treasury
64	64_CAPBE_ENUK	Committee on Accounting for Public Benefit Entities (subcommittee of the ASB UK - part of the FRC)	UK	Professional Association/Standard Setter
65	65_Wien_EN_DE	City of Vienna	Austria	Regional association or authority
66	66_private_EN	James L. Chan (University of Illinois at Chicago)	USA	Private individual
67	67_FEE_EN	Federation of European Accountants	International institutions and organisations	Professional Association/Standard Setter
68	68_ESMA_EN.pdf	European Securities and Market Authorities	International institutions and organisations	Professional Association/Standard Setter

<sup>1</sup> Joint response from Partners in Netherlands and France.