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**2017-2019 PIOB STRATEGY
PUBLIC CONSULTATION PAPER
(August – November 2016)**

I am Denise Juvenal this a pleasure to have the opportunity to comment on this consultation about **2017-2019 PIOB STRATEGY - PUBLIC CONSULTATION PAPER - (August – November 2016)**. This is my individual commentary for the Public Interest Oversight Board.

List of Questions:

Q1. Do you think the process currently in place to identify risks to the public interest is appropriate? Can you suggest any improvements?

I think that the process currently in place to identify risks to the public interest is appropriate in relation the activities of PIOB, however, risks to the public interest depend of knowledge and skills to identify during process. I suggest for the Board, if agrees, that consults international regulators.

Q2. In addition to investors and regulators, are there any other stakeholders that you think merit further representation in the standard setting process?

No, I think that there are not other stakeholders that further representation in the standard process. I do not know if is possible public members could be academics, attending the objective of PIOB, not necessary organizations, if the Board agrees.

Q3. Do you see any benefit in the introduction of a public member Chair of the Nominating Committee for the selection of SSB members and Chairs?

I think that benefit in the introduction of a public member Chair of Nominating Committee for the selection of SSB members and Chairs depends of experience and objective of PIOB, if these structures are unclear information about selection members can be a problem for PIOB, high level of member is very important integrate with PIOB Statement for all, principally for public members.

Do you see any benefit in an entirely separate Nominating Committee constituted by public members for this purpose?

Yes, I agree separate Nominating Committee, so in this question depends of results Q3 because the most important in my opinion have relation with high level of knowledge, experience and skills that one member can contribute for PIOB.

Q4. Do you believe Public Members bring perspectives on the public interest different from those of the accounting profession?

In my view, the public members need to have perspectives on the public interest, because the accounting profession do not depends of if public members, the objective must be observed.

Q5. Do you think that Public Members should receive modest remuneration for their contribution to standard setting in the absence of a sponsoring organization? If so, who should pay?

In this case, public members should receive modest remuneration for their contribution to standard setting in the absence of a sponsoring organization. The PIOB does not have financial structure for this responsibility.

Q6. Did you come across cases where auditing, ethics and education standards did not adequately respond to your public interest concerns?

This question is unclear for me, public interest in my view is a Statement, in relation cases where auditing, ethics and education standards need to be knowledge for every members principally for public member in PIOB Statement in relation public interest.

Q7. Technical work on a standard under development is in the first instance undertaken by working groups or task forces. Do you see any benefit in the PIOB being involved at an earlier stage by overseeing working groups and or task forces?

No, I think that PIOB do not ant benefit involved at an earlier stage by overseeing working groups and or task forces, because the PIOB does not have financial structure for this, in my view in specific cases I thik that IFAC can work together PIOB for complex decisions.

Q8. Where do you see gaps in the PIOB’s oversight?

I do not see gaps in the PIOB’s oversight, so I observed that need to include in this Statement principal points about public members, principally in theirs activities.

Q9. Do you think the length of time taken in standard development should be shortened in the public interest? If so, how can the need for public consultation and respect for due process be balanced?

No. I do not think the length of time taken in standard development should be shortened in the public interest.

Q10. What topics would you consider – from a public interest perspective - essential additions to the present education curricula?

In this moment public interest perspective is essential additions to the present education curricula as topics would consider integrated reporting, sustainability, IPSAS, IFRS, EPSAS, ISAs the most important is integrated organizations, academics and public sector for mitigate problems about high quality level and motivate new students, academics and researchers applied new methodologies in their studies about these points.

Q11. Can you suggest how the PIOB might enhance its understanding of the public interest issues relevant to international accounting education standard-setting, and to accounting education practices and processes?

In the case, I suggest PIOB works together international associations that have groups of research, other manner can be work plan with IFAC and National Regulators by region, for this.

Q12. In your opinion, what else could the PIOB do to encourage adoption and implementation of international standards (ISAs, the Code of Ethics, and the IESs)?

Yes, in my opinion the PIOB do to encourage adoption and implementation of international standards.

Q13. Do you find the PIOB Quarterly Updates useful?

Yes, I think the PIOB Quartely find useful.

Q14. Is there anything the PIOB could do to improve the understanding of its role as a defender of the public interest?

No, There are not anything the PIOB could do to improve the understanding of its role as a defender of the public interest.

Q15. What would you think should be the role of the PIOB in the longer run given the set of reforms currently contemplated?

I think that this is a correct time for begin a new set of reforms currently and work together academics, organizations and regulators, because the PIOB has International Accounting for Public and Private Sectors.

Thank you for opportunity for comments this proposal; if you have questions do not hesitate contact to me, rio1042370@terra.com.br.

Best Regards,

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