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

Subject: XRB Open For Comments Submission



Te Kāwai Ārahi Pūrongo Mōwaho
EXTERNAL REPORTING BOARD

FirstName	Jacqueline
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Comments	<p>I agree with the need to have a temporary standard during a period of rapidly developing international sustainability assurance standards.</p> <p>Consultation document Q3 I support the need for independence and the separation of assurance providers from those organisations providing GHG preparation, advice, or other work to or for the assurance client (paragraphs 11 and 12 of the draft standards). This is in line with traditional financial auditing requirements, which have sound bases for separating audit and advice functions.</p> <p>Consultation document Q9 I agree with the competency requirements.</p>
Consultation Page URL	https://www.xrb.govt.nz/consultations/assurance-standards-in-development/open-for-comment/assurance-over-ghg-emissions-disclosures/